REGISTERED No. 61—1871.

The Bombay Gazette.

No. 7,156.—New Series. BOMBAY :—TUESDAY, JANUARY 16, 1872. Annual Subscription in Advance.....Rupees Forty-two.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Gazette*, in advance, for Town and Country, are now on the following reduced scale :—

One Year, *in advance*	Rs. 42
Half Year ,,	,, 24
Three Months ,,	,, 14
One Month ,,	,, 5

For a Weekly Subscription, in advance, of Rs. 1-8-0, the *Gazette* is now delivered each morning at any address in town, or posted free to any address Up-country.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do	,, 2 8
Third do	,, 2 8
Fourth and succeeding insertions	,, 0 2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do	4½ ,, ,,
Third and succeeding	2½ ,, ,,

In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

Domestic Occurrences : Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ASIA, 1,579 Tons, 250 H.P., Commander D. MacCallum, will be despatched on TUESDAY, the 16th January 1872, at 4 P.M.

	Jan. 1872.		Jan. 1872.
Leave BOMBAY	16	Leave Colombo	25
,, Ratnagherry	17	,, Galle	26
,, Vingorla	17	,, Negapatam	29
,, Carwar	18		Feb.
,, Mangalore	19	,, Madras	1
,, Cannanore	20	,, Coconada	3
,, Tellicherry	20	,, Visagapatam	4
,, Calicut	21	,, Bimlipatam	5
,, Beypore	21	,, Gopalpore	5
,, Cochin	22	,, False Point	6
,, Allepey	23	Arrive CALCUTTA	7
,, Tuticorin	24		

This route is the most expeditious and economical for Passengers for the Neilgherrie District, Bangalore, and Madras, who can land at Calicut or Beypore and proceed from thence by rail. Passengers for Calcutta can take the same route, picking up the steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMEREA, and BUSSORAH.

The Steam-ship INDIA, 1,010 Tons, 200 H. P., Commander R. L. Turner, will be despatched on MONDAY, the 22nd January 1872, at noon.

	Jan. 1872		Feb. 1872
Leave BOMBAY	22	Leave BUSSORAH	9
,, Kurrachee	29	,, Fao	10
,, Gundur	27	,, Bushire	10
,, Muscat	29	,, Linga	15
,, Bunder Abbas	31	,, Bunder Abbas	16
	Feb.		
,, Linga	2	,, Muscat	18
,, Bushire	4	,, Guadur	21
,, Fao	6	,, Kurrachee	23
Arrive BUSSORAH	7	Arrive BOMBAY	26

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every FRIDAY from January 26th, at noon.

The Steam-ship EUPHRATES, 650 Tons, 120 H. P., Commander C. G. D. Hoycniess, will be despatched on FRIDAY, the 26th January 1872, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAMER TO THE MALABAR COAST.

THE well-known first-class fast sailing Steamer MOUNTSTUART ELPHINSTONE, Commander Francis J. Raffin, will leave Bombay, for the undernoted Ports, from Apollo Bunder, on FRIDAY, at 4 P.M., and will leave Carwar, on SUNDAY evening for Bombay :—

Rutnagherry	Malwan
Vingorla	Goa (Panjim)
Jeypatore	Carwar.

For Freight or Passage apply to JEEWAJEE VITTAL, 73, Bazaar Gate Street; or 25, Kolbadevi Road; or T. G. Fernandes, Coach-builder, Byculla opposite Jewish Synagogue.

Bombay, 23rd November 1871.

FOR LONDON.

(Via Havre and the Malabar Coast).

To be despatched home end of January.

THE Steam-ship ADA, 1,050 Registered Tons, Robert Tatchell, Commander.

This fine vessel has excellent and well ventilated accommodation for Passengers.

For further particulars apply to

W. NICOL & Co., Agents.

Bombay, 29th December 1871.

FOR LIVERPOOL.

(Via Suez Canal.)

To be despatched hence about 20th proximo.

THE favourite Passenger Steam-ship MILBANKE, 1,296 Registered Tons, J. H. Smith, Commander.

For further particulars apply to

W. NICOL & Co., Agents.

Bombay, 29th December 1871.

FOR LIVERPOOL, VIA SUEZ CANAL.

(To leave about 10th proximo.)

THE new Steam-ship PENGUIN, 1,571 Registered Tons, 200 Horse Power, 1,220 Effective. This Fine Steamer, expressly built for the East India and China Trade, has extensive Passenger accommodation of a very superior description.

Rates of Passage are—

1st Class to Suez	£ 30
,, to Liverpool	£ 50
2nd Class ,,	£ 30

exclusive of Wines, &c., which, however, can be procured on board at moderate prices.

A Steward is carried, and the services of an experienced Surgeon will be available.

For further particulars apply to

W. NICOL & Co., Agents.

Bombay, 3rd January 1872.

"WILSON LINE."

To follow the S.S. WALAMO,

BOMBAY TO FALMOUTH OR LIVERPOOL.

(*Part to be hereafter declared.*)

THE S.S. ORLANDO, 1,437 tons, will be despatched again at the END OF FEBRUARY. This favourite Steamer is now well known for speed and comfort, and offers a particularly favourable opportunity to Passengers. Her accommodation is very superior and well ventilated, and the passage will, under ordinary circumstances, not exceed 30 days. A liberal table is kept. She carries a Surgeon and Stewardess.

First Class.....£30 | Second Class.....£30

For Passage apply to Messrs. GRINDLAY, GROOM & Co., or to

WALLACE & Co., Agents.

Bombay, 2nd January 1872.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL.)

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

The regular Steamers leave

GENOA on the 24th, and BOMBAY on the 1st of each month.

PASSENGER RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£8	Including Wines.
Suez	36	24	9	
Port Said	35	24	9	
Alexandria	39	25	9-10	
Messina	50	34	14	
Naples	50	34	14	
Leghorn	50	34	14	
Marseilles	50	34	14	
Genoa	52	35	14-10	Without Food.

Children under 2 years, free of charge.

Children not above 10 years, half fare.

Next Steamers from Bombay :—

PERSIA, on THURSDAY, 1st February 1872.

INDIA, on FRIDAY, 1st March 1872.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,

Agents Rubattino Steam Navigation Company.

Bombay, 30th September 1871.

NOTICE.—Consigners per ship SUSSEX, arrived from Calcutta, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise the same will be landed by the Captain, without further intimation, at the risk and expense of the consigned.

W. NICOL & Co., Agents.

Bombay, 13th January 1872.

SHIPPING.

OVERLAND ROUTE.

On Monday, the 22nd January, at 3 P.M., from Mazagon.

THE P. & O. Co.'s S.S. TANJORE, (2,345 tons and 400 H.P.) Captain A. H. Johnson, will LEAVE, for SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

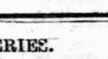
The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

G. F. HENRY, Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.



THE P. and O. Co.'s S. S. GEELONG (1,884 tons and 250 H.P.), will be despatched on THURSDAY, the 18th Jan., leaving Mazagon at noon on that day, and carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 16th January.

G. F. HENRY, Superintendent.

LIVERPOOL, VIA SUEZ CANAL.

THE fine Clyde built Full-powered Steamer ATALANTA, 2,300 Tons Register, 400 H.P., will SAIL for LIVERPOOL, via the SUEZ CANAL, about the 10th of February. The Passenger accommodation being placed amidships, the Cabins are well ventilated, and free from the motion of the Engines. Will carry a Surgeon and Stewardess.

FIRST CLASS FARE TO LIVERPOOL ...£50 { Exclusive of Wines, &c.

Children under 10—Half Fare; under 3—Free.

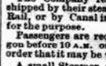
SPECIAL RATES FOR FAMILIES.

JOHNSON & Co., Ship-brokers.

Nesbit Lane, Fort, Bombay.

FOR LIVERPOOL, VIA SUEZ CANAL.

(To leave about the 18th instant.)



THE new and powerful Steam Ship St. OLAF, Captain Hills, registered 1,935 tons and highest Class at Lloyds'.

This Steamer has extensive and very superior accommodation for first-class Passengers. There is a Stewardess on board, and the services of a Surgeon will be available.

Rates of Passage are—

1st Class to Suez	£30
,, to Liverpool	£50

exclusive of Wines, &c., which however can be procured on board at moderate prices.

Plans of the accommodation can be seen, and further particulars learned, on applicat-on to

W. NICOL & Co., Agents.

Bombay, 2nd January 1872.

WILSON LINE OF STEAMERS.

FOR LIVERPOOL, VIA SUEZ CANAL.

(To be despatched hence on 5th proximo.)

THE full-powered and favourite Passenger Screw Steam-ship ROLLO, 1,437 Registered tons, Captain Abbott.

The accommodation of this fine new Vessel which is amidships and similarly arranged to that of the Orlando, so well known in the trade, is extensive and exceptionally good and well ventilated.

Rates of Passage are—

1st Class to Suez	£ 0
,, ,, to Liverpool	£50
2nd ,, to ,,	£30

exclusive of Wines, &c., which however can be procured on board at moderate prices.

A Stewardess is carried, and special provision has been made by the Owners to ensure efficient general attendance to Passengers, the absence of which so frequently occasions inconvenience and discomfort.

A medical man of experience is regularly attached to the Steamer, and punctuality with respect to date of departure will be observed.

Plans of the accommodation may be seen, and further particulars learned, on application to Messrs. GRINDLAY, GROOM, and Co., or to

W. NICOL & Co., Agents.

Bombay, 2nd January 1872.

HOMEWARD PASSENGERS

VIA BOMBAY.

PASSAGES to SUEZ and EUROPE engaged and BAGGAGE Received and Shipped.

PAY and FUND ALLOWANCES realized.

CIRCULAR NOTES issued payable in EGYPT and throughout EUROPE.

BANK of ENGLAND NOTES, SOVEREIGNS, and NAPOLEONS supplied.

BILLS GRANTED on MESSRS. GRINDLAY AND CO., LONDON, at the EXCHANGE of the DAY.

APPROVED DRAFTS on CALCUTTA and MADRAS, on demand, and GOVERNMENT CURRENCY NOTES of any Circle of Payment received at par.

GRINDLAY, GROOM, AND CO., BOMBAY.

Correspondents.

GRINDLAY & Co., London. GRINDLAY & Co., Calcutta.

SALES BY AUCTION.

MENESSE AND COMPANY.

TO-MORROW, WEDNESDAY, the 17th instant, at 2 P.M., Messrs. MENESSE and Co. will sell by Public Auction, at Carnac Bunder, on account and risk of the first purchaser, Heptoola Alibhoy—

2,003 bundles Refined Nail Rod Iron, weighing 50 tons or thereabouts.

On THURSDAY, the 18th instant, Messrs. MENESSE and Co. will hold their usual Weekly Auction Sale, at their Rooms, of a quantity of Grey, White, and Coloured Piece Goods, Twist, &c.

11 cases Grey Sattings.
5 Cases Grey Dhoties.
5 ,, Blue, White, and Orange Prints.
2 ,, T. Red Chintz.
5 ,, T. Red Twist, No. 40.

TO BE LET, a comfortable Furnished Bungalow on Bandora Hill.

MENESSE & Co.

Bombay, 16th January 1872.

ALL WHO SUFFER FROM INDIGESTION SHOULD USE

NORTON'S CAMOMILE PILLS.

Sold everywhere.

Bottles 1s. 1½d., 2s. 9d., and 11s.

PATENT WROUGHT NAILS.

J. J. CORDES & Co.,

The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as

"EWBANK'S NAILS,"

desire to make it known that they have adopted a "Star" or "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also placed a card bearing their name and address.

Any Nails, therefore, which are not distinguished as above must not be confounded with

"EWBANK'S NAILS,"

the quality of which is so well appreciated as being far superior to that of any other make.

Dee Works—NEWPORT, MONMOUTHSHIRE, ENGLAND.

BRAGG'S VEGETABLE CHARCOAL OR PURE CARBON

IS ONE OF THE MOST EFFECTUAL PRESERVERS OF HEALTH

ever offered to the public. By its action in absorbing all impure gases in the stomach and bowels, it affords speedy relief in all cases of

ACIDITY, BILE, DYSPEPSIA, INDIGESTION, IMPURE BREATH, &c.,

and is invaluable in cases of, and is the best known preventative to, Yellow and other Fevers. It is largely used and recommended by all the highest medical authorities in England. Sold in Bottles by

J. L. BRAGG 3, Wigmore St., Cavendish Sq., London

Agents for Bombay Presidency,

TREACHER & CO., LIMITED.

J. W. BENSON,

Watch and Clock Maker to H. R. H. the PRINCE OF WALES.

PRIZE MEDALS—LONDON, DUBLIN, & PARIS

Steam Factory for Clocks and Watches,

LUDGATE HILL & OLD BOND St., LONDON.

ESTABLISHED 1749.

Merchants, Shippers, & Wholesale Buyers,

ARE specially invited to obtain from the Manufactory the ILLUSTRATED CATALOGUE of WATCHES, CLOCKS, CHAINS, JEWELLERY, &c., before sending their Orders elsewhere, as not only are the discounts liberal, but a selection can be made from the largest stock in the world.

Orders can be sent direct to the Manufactory (Ludgate Hill), or through Merchants or Shippers in England.

WATCHES—To suit all climates, all countries, all tastes, and the occupations of every one, 200,000 have already been sold, and are in all parts of the world, at prices from 2 to 200 Guineas.

WATCHES—Chronometers, Chronographs, Keyless, Repeaters, Levers, Horizontals, for Ladies and Gentlemen.

CLOCKS—For Dining and Drawing Rooms, Carriages, Churches, Hall or Shop, Perpetual Calendars, Wind Dials, &c.

JEWELLERY—Specialities in Monograms, Diamonds, Crystals, and Fine Gold, for Bridal and other Presents.

SILVER AND ELECTRO PLATE—For Presentation, Racing, Dinners a la Russe, or Tea Tables, &c., &c.

Watches sent safe by Post to all parts of the world.

NEW ADVERTISEMENTS.

NOTICE.—Consignees per s.s. VIOLET are hereby informed of the ARRIVAL of the VESSEL, and requested to TAKE DELIVERY at once of their respective GOODS.

LAWRENCE & Co., Agents.

Bombay, 15th January 1872.

NOTICE.—Consignees per ship NELSON, arrived from London, are requested to DESPATCH BOATS to TAKE DELIVERY of their respective GOODS; otherwise the same will be landed by the Captain, without further intimation, at the risk and expense of the consigned.

W. NICOL & Co, Agents.

Bombay, 15th January 1872.

S.S. WALAMO, FROM LONDON AND HULL.

NOTICE TO CONSIGNEES.—We beg to notify the ARRIVAL of the above STEAMER. The entire Cargo will be landed immediately, and Consignees are requested to send their DELIVERY ORDERS, accompanied by BILLS of LADING, for our inspection and counter-signature, and to TAKE DELIVERY without delay of their respective GOODS from the Custom House Bunder.

WALLACE & Co.,

Agents for Captain Owen, s.s. Walamo.

Bombay, 15th January 1872.

GREAT INDIAN PENINSULA RAILWAY.

NOTICE TO SHAREHOLDERS.

INTEREST WARRANTS for the half year ending 31st December 1871 have THIS DAY been POSTED.

HENRY P. LeMESURIER, Agent,

Company's Offices, Elphinstone Circle, Bombay,
13th January 1872.

NOTICE TO THE TOBACCO TRADE AND TO SHIPS' STORES DEALERS.

THE Undersigned, Sole Agent for Western India of George Campbell & Co., Liverpool, begs to announce that shortly will be received, *via* Suez Canal, an Assorted Shipment of 47 packages VIRGINIAN MANUFACTURED TOBACCO, comprising several of the Brands whose reputation has been established in other Markets.

JAMES BOGIE.

Bombay, 12th January 1872.

WANTED, a SURVEYOR and DRAFTSMAN. Steadiness of character indispensable.—Appl, to CHARLES C. ADLEY, C.E., Agent, Nerbudda Coal and Iron Company, Garwarre, C.P.

Best Electro-Plated PICKLE FRAMES,

Carrying two or three bottles, each Rs. 36, 40, 45, 50, 54, 60, 70 and 80.

Electro-Plated Ware of every description, on sale by TREACHER & Co. (Limited).

De La Rue & Co.'s PLAYING CARDS

of about fifty, including all the new and most beautiful patterns, Each Pack, As. 10, As. 12, Rs. 1, 1-2, 1-6, 1-8, 1-12, and 2, Dozen Packs, Rs. 7, 8, 11, 12-8, 15, 16-8, 20, and 22-8.

Superior Thin Ivory Visiting Cards and CARD CASES.

FOR LADIES OR GENTLEMEN.

Menu and Programme Cards.

CARD BOARDS AND MOUNTS.

Stationery of every description on sale by TREACHER & Co. (Limited).

WANTED.

WANTED, a SITUATION by a EUROPEAN CARPENTER. Good Testimonials from last employers.—Address "C.J.," Sailor's Home.

NOTICES.

EDUCATION IN ENGLAND.

LULWORTH LODGE, BIRKDALE PARK, SOUTHPORT, LANCASHIRE.

MISS THOMSON receives a limited number of young Ladies, to whose mental culture and religious training her entire time is devoted. Resident Foreign and English Governesses; also Visiting Professors.

The salubrity of this favourite Watering-place, distant from Liverpool twenty miles, renders it a desirable residence for Delicate Children, or those from abroad.

OVER 3,500,000 IN OPERATION.

THE "NEEDLE" LUBRICATOR

(Lieuvain's Patent), Price One Shilling each, Supersedes all others in efficiency and economy. Saves 90 per cent. in oil.

Sole Licensees,

CLARKE AND DUNHAM,

COLONIAL ENGINEERS,

Millstone and Modern Flour Mill Machinery Factory, 48, Mark Lane, London.

LIBERAL DISCOUNT TO SHIPPERS.

BENTON AND JOHNSON,

MANUFACTURERS OF

GOLD AND SILVER THREAD

of every description for the

INDIA AND CHINA MARKETS.

Gold, Silver, and Tinsel Twists—Braids—Bullions, &c., &c., for Embroidering.

63, KING'S CROSS ROAD, LONDON.

GOLD LEAF, BEST QUALITY, 45s. per 1,000.

ALUMINIUM WATCHES.

£1 1s.; £1 10s.; £1 15s.; extra jewelled £2 2s.

KEYLESS WATCHES, £1 10s., £2 2s. £3 3s.; £4 4s. Gold Plaque, plated with Gold, £5 5s.

Same as supplied by us to H. R. H. the Prince of Wales and Earl Mayo, viceroy of India.

ILLUSTRATED CATALOGUE of these Marvellous Machine-made Time-keepers specially adapted for use in India, forwarded post free per mail to Mofussil.

MILLIKIN & LAWLEY,

168, STRAND, (ADJOINING STRAND THEATRE), LONDON.

FRAUD.

On the 27th June, 1866, MOTEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the

LABELS

Of Messrs. CROSSE and BLACKWELL, London, and was sentenced by Mr. Justice Phear to TWO YEARS' RIGOUOUS IMPRISONMENT;

And on the 20th of the same month, for SELLING SPURIOUS ARTICLES

Bearing Labels in imitation of Messrs. CROSSE and BLACKWELL'S, Shaik Bachoo was sentenced, by the Suburban Magistrate at Scaldah, to TWO YEARS' RIGOROUS IMPRISONMENT.

CAUTION.—Any one selling spurious oilmen's stores, under Crosse and Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully upon taking delivery of them, and to destroy all bottles and jars when emptied. The GENUINE Manufactures, the corks or which are all branded with Crosse and Blackwell's name, may be had from EVERY RESPECTABLE DEALER in India.

J. AND E. ATKINSON,

WHOLESALE AND EXPORT PERFUMERS, AND FANCY SOAP MANUFACTURERS,

24, OLD BOND STREET, LONDON.

ESTABLISHED 1799.

Prize Medals—London, 1862; Paris, 1867.

ATKINSON'S CELEBRATED WHITE ROSE AND OTHER PERFUMES.

ATKINSON'S CELEBRATED EAU-DE-COLOGNE.

ATKINSON'S CELEBRATED BROWN WINDSOR SOAP, &c.

N.B.—All Perfumes manufactured "in Bond," and shipped duty free at great reduction.

PRICE LIST ON APPLICATION.

Caution.—Many spurious imitations are now sold of Messrs. J. & E. Atkinson's Goods; orders should therefore be sent direct or through commission houses of repute. Their Goods may be had of all respectable dealers throughout India and China.

SARSAPARILLA.

WILKINSON'S Essence or Fluid Extract of RED JAMAICA SARSAPARILLA, prescribed by the Faculty for Purifying the Blood, Debility, Liver Complaints, and freeing the system from the effects of Mercury; exclusively used in India and the Colonies as a Prevention to Tropical Diseases.

"Superior preparation that may always be relied upon."—Sir Astley Cooper.

"We are in every respect satisfied with it."—Lancet.

"We recommend your Sarsaparilla as the best."—Medical Review.

Sold in ½, ¼, and Pint Bottles.

Caution.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Address, also Trade Mark (W in a diamond).

QUINTESSENCE of JAMAICA GINGER and CAMOMILE.

WILKINSON'S preparation of Ginge and Camomile has long been deservedly known as an excellent domestic medicine. It is a most efficient Stomachic Tonic, and the best remedy for Flatulency and disorders arising from impaired digestion.

It is not affected by climate.

No European in India or Tropical Countries should be without it.

Sold in ½, ¼, and ⅛ Pint Bottles.

AROMATIC TINCTURE of QUINOIDINE.

For the prevention of Fever, Ague, and effects of Malaria.

An unfailing remedy.

It may be mentioned that those who, during the campaign in the Crimea, daily took a small quantity, passed entirely unharmed through the raking fire of Fever and Dysentery that thinned the ranks around them.

Sold in Half and Quarter-pint Bottles.

Prepared only by Thos. Wilkinson, 270, Regent Stre.t, London.

BOMBAY.

Wholesale and Retail Agents, Treacher & Co., Limited, Medical Hall, Byculla, and Fort, Poona.

And of all the principal Firms in India and the Colonies.

NOTICES.

NOTICE.—The CREDITORS of the late Mr. NUSSERWANJEE MUNCHERJEE PUTLOO are requested to be good enough to send in their CLAIMS in writing, as soon as possible, to the address of his widow, MEHEREEBAI, at No. 153 B, Girgaum Back Road.

7th January 1872.

TENDERS for the SUPPLY of 55 Pairs of BULLOCKS will be received up to noon of the 18th inst. The Municipal Commissioner reserves the right of accepting or rejecting any Bullock offered.

T. G. HEWLETT, Health Officer.

8th January 1872.

TENDERS will be received up to noon of the 18th instant, for the SUPPLY of PETTY STORES for the use of the Health Department, during 1872. Full information will be given at the Office of the Undersigned.

T. G. HEWLETT, Health Officer.

8th January 1872.

TENDERS will be received by the Superintendent of Marine up to noon on TUESDAY, the 16th inst., for the PURCHASE of the Steam Vessels JORAWAR and SIND.

For further particulars apply at the Office of the Superintendent of Marine.

By Order of the Superintendent of Marine,

GEORGE INGLE, Secretary.

Superintendent's Office, Bombay, 12th January 1872.

BOMBAY FIRE INSURANCE COMPANY (Limited).—The above Company is prepared to EFFECT INSURANCES on the most favourable terms current in Bombay, and in addition returns insurers 5 per cent. of the Premiums on Yearly Policies, and 2½ per cent. of the Premiums on Policies for Shorter Periods.

FORBES & Co., Secretaries and Managers.

BOMBAY SHIPPING COMPANY, Limited, (in Liquidation).—A FINAL DISTRIBUTION of ASSETS, at the rate of RUPEES SIXTY-EIGHT AND A HALF (Rs. 68½) per SHARE, WILL BE MADE at the Registered Office of the Company, on production of Share Certificates, on and after TUESDAY, the 16th instant.

JAMES G. SMITH, A. E. ASHLEY, } Liquidators.

Elphinstone Circle, 10th January 1872.

BOLTON'S TELEGRAPH AGENCY.

POLITICAL, FINANCIAL, AND COMMERCIAL NEWS SERVICE.

WITH reference to my Circular to the Banks and Merchants of Bombay, I beg to notify that I am prepared to REGISTER the NAMES of INTENDING SUBSCRIBERS to the COMMERCIAL NEWS SERVICE of this COMPANY, which is proposed to commence on the 1st proximo.

The Public will have more than the Telegrams published that this Company is in a position to compete with any other Company, either as regards quantity, quality, despatch or delivery of News, and it is hoped that Merchants and others will accord it a fair share of their support.

D. AGER, Agent.

13th December 1871.

NOTICE.—Mr. BUDROODIN ALIBHOY, the senior and oldest Partner of the well-known Firm of Meeyajee Ahmedbhoy, Milliner, begs to inform the Ladies and Gentlemen at Bombay and Outstations, that after a Partnership of forty years in the above Firm, he has separated therefrom, and opened a Firm of his own under the name of "MEEYAJEE AHMEDBHOY'S SONS."

Mr. BUDROODIN ALIBHOY begs to remind his former kind Constituents that he is the person who was known in the Old Shop as "Old Meeyajee," and he sincerely hopes and respectfully begs that they will continue to him the same kind patronage and support which he formerly enjoyed.

Mr. BUDROODIN ALIBHOY'S long experience as a Milliner will enable him always to have in stock a choice selection of Millinery, Toys, &c., &c., and he begs to assure his kind Customers that it will be his constant study to afford them the greatest satisfaction. He has just received by the steamer "Nebraska" a large and choice assortment of all kinds of Millinery, Toys, &c., &c.

N.B.—As the old Firm is still in existence, all Orders should be carefully addressed to

MEEYAJEE AHMEDBHOY'S SONS.

No. 26, Meadow Street, Bombay, 1st January 1872.

BOURNE AND SHEPHERD,

PHOTOGRAPHERS,

No. 19, RAMPART ROW,

(Near the Esplanade Hotel.)

STUDIO FOR PORTRAITURE OPEN DAILY

FROM 9 A.M. TILL 4 P.M.

BOURNE AND SHEPHERD'S well known Photographs of Cashmere, the N. W. Provinces, Calcutta, the principal Hill Sanatoria, the Grand Snow Scenes of the Himalayas, the Neilgherries, Southern India, and Ceylon, always on view, and, being all kept arranged in books, may easily be inspected.

Bourne and Shepherd also beg to intimate that a series of Views of Bombay, Poona, and Matheran have lately been added to their Collection.

COLOURING.

Orders for Colouring executed in the best manner, in Oil, Water Colour, or Crayons. Specimens can be seen at their Rooms.

Bombay, 2nd January 1872.

BULL & CO.,

OUTFITTERS & GENERAL MERCHANTS,

BEG to call the attention of the general Public to their extreme LOW PRICES for CASH.

			Rs. a.	Rs. a.
Dress Suit, lined with rich Silk	...	...	...	Rs. 70 0
Tweed Suits, from Rs. 18 to	...	...	...	... 46 0
White Drill Suits, from	...	...	...	... 10 0
Tweed Trowsers, from	...	...	...	... 8 0

HELMETS.

Christy's White Cover	...	...	... 14 0
Ellwood's Regulation, Cloth Cover	...	...	... 18 0
Hawk's New Regulation, Cloth Cover	...	...	... 18 0
Chain Chin Straps (Gilt)	...	...	... 5 0

FELT HATS.

New Shape, with high crown	...	...	... 7 0
Low Crown	...	...	... 6 0
Superior Soft Crown	...	...	... 6 0
Cork Merino, Black and Coloured	...	...	... 6 0
Lincoln and Bennett's Dress Hats	...	...	... 14 0
Christy's Dress Hats	...	...	... 12 0
Lincoln and Bennett's Drab Shell	...	...	... 10 0
Travelling Caps	...	...	... 2 8
Large Stock of Gent's Pith Hats at	...	...	... 4 0
Good Shaped Pith Hats for Ladies at	...	...	... 3 8

SHIRTS.

Oxford Cloth, best material	...	...	½ Dozen for 30 0
Silk, mixed material	...	...	,, ,, 46 0
Silk and Wool do.	...	...	,, ,, 46 0
Best all-Wool Flannel	...	...	,, ,, 42 0
Colonial Cambric	...	...	,, ,, 14 0
Ditto with Collars	...	...	,, ,, 22 0
Long Cloth Shirts	...	...	from Rs. 45 to 60 0

COLLARS.

West End	...	...	per Dozen Rs. 4 and 5
Tall Mall	...	...	,, ,, 4 and 5
Shakespeare	...	...	,, ,, 5 0
Knight	...	...	,, ,, 5 0
Westbourne	...	...	,, ,, 5 0
Olympic, with white and coloured Tie Ends	...	...	,, ,, 6 0

SOCKS.

Brown Cotton Thread	...	...	from 7 0
White do.	...	...	8 0
Gent's Superior Thread Hose, plain & embroidered, from 12 to			20 0
Gent's Thin Merino, plain and striped	...	...	... 13 0
Gent's Chick ditto.	...	...	from 11 0

TIES, SAILOR'S KNOT SCARVES, MADE BOWS, SUCE-SCARVES, &c.

in all the New Patterns, Checks, Spots, Stripes, and Black, &c.

BULL & CO.

THE INDIAN TRAVELLERS' GUIDE FOR JANUARY.

PRICE—EIGHT ANNAS.

CONTAINING, besides the other usual information, the latest alterations on the several lines of Railway, and in the running of the Local Trains between Bombay and Bandora.

The Guide, having a large circulation amongst Travellers, by rail and otherwise, is a most effective medium for advertisements.

Contents.

Map of India.
Table of Through Routes (and Fares) from Bombay to places in India and abroad.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables :—
Great Indian Peninsula Railway.
Local Trains between Bombay, Mahim, and Bandora, by G. I. P. and B. B. and C. I. Railways.
Rates for parcels, horses, carriages, &c., by G. I. P. Railway.
Bombay, Baroda, and Central India Railway.
Jubbulpore Extension Railway.
East Indian Railway.
Sind, Punjaub and Delhi Railways.
Scinde Railway.
Through Traffic from Kurrachee to Mooltan, Lahore, and Umritsar.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Great Southern of India Railway.
Madras Railway.
Steam Navigation Companies —
P. & O. Co.
Bombay and Bengal S. S. Co.
Messageries Maritimes.
Austrian Lloyds.
Rubattino Steam Navigation Company.
Euphrates and Tigris Steam Navigation Company.
British India Steam Navigation Company.
Bombay Steam Ferries.
China Steamers.
Indus Steam Flotilla.
Punjaub Steam Flotilla.
Irrawady Flotilla.
India General Steam Navigation Company.
Routes by Steamers.
Routes in the Bombay Presidency.
Bombay to Central Provinces and Calcutta.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces.
N. W. Provinces and the Punjaub.
Route to Simla.
Route to Landour.
Route to Nynee Tal.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North-West Dak Company.
Punjaub and North-Western Dak Company.
North-Western Dak Company.
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fares for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Termini, and of the following

Agents :—

Bombay and Poona :—Cheseon and Woodhall.
Bombay :—Thacker, Vining & Co., and J. & W. Watson & Co.
Poona :—Treacher & Co., and D. S. Kemp & Co.
Calcutta :—Wyman & Co.
Allahabad :—Kellner & Co.
Alexandria :—D. Robertson & Co.
London :—G. Street, 30

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

MONDAY AFTERNOON.

INQUIRIES for Press Co.'s shares and Bank of Bombay, 1st and 2nd Issue. Spinning shares closed declining.

BOMBAY BILL AND STOCK LIST.

BANKS.

No. of Shares	Nomi. value @ sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	4 p.ct.	Agra Bank	85
22,000	1,000	all	6 p.ct.	Bank of Bengal	1,4 0 nl.
10,000	500	all	6 p.ct.	Do of Bombay New	662½
10,000	500	100	6 p.ct.	Do 2nd Ccn. Issue	197½
15,250	1,000	all	5 p.ct.	Do of Madras	1,250
10,000	250	all	9 p.ct.	Chartered Mercantile Bk of L. L. & China	260
40,000	284	all	12 pct.	Hong. & Shanghai Bank	410 nl.
40,000	200	all	Nil.	Chartered Bk. of I. & C.	140
37,000	250	125	Nil.	National Bank of India.	88
10,000	250	all	12 do.	Oriental Bank	485

RAILWAY COMPANIES.

.....	£20	21 8 3 0	p.c.	G. I. P. Railway Consolidated Stock
.....	£20	10 9 1 3	do.	Do. New £20 Shares
.....	£20	4 3 10 7	do.	Ditto
5,.....	£100	1,000	do.	B. B. & C. I. Railway Co.
.....	£18	19 6 3 1	do.	Do. New Shares

PRESS COMPANIES.

150	5,000	2,850	225 p.c.	Akbar Cotton Press Co....	2,200
200	2,000	1,100	75 do.	Albert Co. Kurrachee.....	9.5
200	3,000	850	Nil.	Alexandra Press Co.....	340
150	12,000	11,000	200 do.	Apollo Press Co.....	7,500
200	2,500	all	215 do.	Bombay Press Co.....	2,175
200	500	all	53 do.	Do New.....	800
100	1,500	...	...	Carwar Company.....	800
500	1,850	all	40 *	Colaba Press Co.....	6,300
350	2,000	all	100 *	East India Press Co.....	3,100
150	8,000	all	1000 *	Fort Press Co.....	9,000
300	2,000	1,800	30 pc.	Framji Cowasji Press Co.	1,125
200	40,000	6,000	225 pc.	Hydraulic Press Co.....	2,400
250	5,000	1,467	75 pc.	Imperial Press Co.....	1,100
300	5,000	2,000	100 pc.	Kurrachee Press Co.....	1,065
2,000	400	250	100 pc.	Mofussil Press & G. Co....	615
12	2,500	all	250 pc.	Prince of Wales Press.....	2,300
150	2,000	all	Nil.	Tinnevelly Press Co.....	1,000
295	2,000	1,000	250 *	Victoria Press, Madras..	1,000

* Per share for the half-year.

EXCHANGE.

On	Terms.	Rate.
London ... 2	At sight	1s. 11⅞d.
London Banks ...	6 months' sight ...	2s. 0¼d.
Do. Credits ...	6 do. do. ...	2s. 0⅛d.
Do. Documents.	6 Do. do. ...	2s. 0 15/16d. to 2s. 0¼d.
Calcutta	At sight	100½
Do.	30 days' sight... ...	99¾
Do.	60 Do. do. ...	98½
Madras	At sight	100
Do.	30 days' sight... ...	99¼
China	60 Do. do. ...	216

PRICES OF BULLION, &c.

Sovereigns, each	Rs. 10-6
Bank of England Notes	10-12
Carolus	290
Mexican Dollars	222
Five- Franc Pieces	283
Bar Silver	106½ to ¾
Gold Leaf	16-8
Bar Gold 10 oz. English	16-9-6
Australian Gold	16-9-6
Government Securities	5 per cent.
Mercantile Bills	6 ,,

NEW BANK OF BOMBAY (LIMITED).

STATEMENT of the affairs of the New Bank of Bombay (Limited)] as on the 13th January compared with the statement issued on 6th January :—

LIABILITIES.	6th Jan.	13th Jan.
Proprietors Capital:—		
First Issue of 10,500 Shares of Rs. 500 each, fully paid ... ... Rs. 50,00,000		
Second Issue of do. of Rs. 100 do. ... ,, 10,00,000		
Do	60,00,000	60,00,000
Reserve Fund, invested in Government Securities	5,00,000	5,00,000
Government General Treasury Balance at Head Office	247,06,721	242,37,960
Do. do. do. at Branches.	17,12,247	14,31,372
Other Deposits	125,28,793	125,94,220
Post Bills	30,194	33,349
Cash Credits, undrawn...	10,28,475	9,99,187
Rs.	465,06,430	457,97,937
ASSETS.		
Government Securities	43,07,138	41,73,277
Cash Credits, on Security of Government Paper, Bullion, and Merchandise	95,91,898	83,42,818
Loans, on Security of do do.	21,40,308	27,28,457
Current Accounts overdrawn	5,927	11,946
Bills Discounted...	85,61,419	95,00,910
Stamps	7,289	7,081
Dead Stock ... ... Rs. 4,91,575		
Amount applied in reduction ,, 55,000		
	4,36,575	4,36,575
Bullion	34,52,326	19,74,190
Cash Balances with Correspondents ...	3,01,636	3,09,270
Cash and Currency Notes	176,01,723	178,13,443
Rs.	465,06,430	457,97,937

ACCOUNT OF THE BOMBAY MUNICIPALITY

FOR THE WEEK ENDING JANUARY 13TH, 1872.

RECEIPTS.	Budget Estimate.	For Past Week.	Present Week.	Total.
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Balance on 1st Jan. 1872 ...	.....	.....	.....	1,76,618 6 0
Rates — House, Water, Lighting, & Police	16,03,399	11,703 5 6	15,158 10 11	26,862 0 5
Duties—Town .	4,33,605	17,456 13 1	7,757 10 11	25,214 8 0
Do. Tobacco with Licences...	1,25,000	2,900 0 0	1,500 0 0	4,400 0 0
Do. Liquor Licences...	1,25,000	13,138 8 0	9,063 8 0	22,202 0 0
Conveyances, Licences	8,921	288 2 0	369 10 0	657 12 0
Do. Wheel Tax ...	2,52,000	3,315 2 0	3,495 0 0	6,810 2 0
Market Fees ...	2,02,000	11,493 6 6	6,120 3 6	17,618 12 0
Hackney Carriages.	2,14,758	1,172 8 3	1,468 2 10	2,640 11 1
Health Department(Conservancy)	12,000	12,000 0 0	.....	12,000 0 0
Municipal Workshop ...	.....	.....	224 7 4	224 7 4
Municipal Debt ...	.....	.....	.....	.....
Deposits	.....	2,343 13 6	.....	3,343 13 6
Advances	.....	189 13 8	499 0 7	688 14 3
Miscellaneous— Fines and Penalties ...	15,500	97 8 0	20 0 0	117 8 0
Do. Sundry Receipts.	19,000	51 6 10	174 12 8	226 3 6
Do. Fees ...	50,386	1,996 10 5	858 9 3	2,855 3 8
Do. Savings. ...	.....	.....	*26 15 10	*26 15 10
Receipts on Account of Last Year's Assets	.....	600 0 0	.....	600 0 0
Rupees...	30,66,729	79,752 1 9	46,682 14 2	1,26,434 15 11
				Rupees... 2,03,053 5 11
Total Receipts ...	Rs. 46,709 14 0		... Rs. 1,26,461 15 9	
* Less Debits ...	,, 26 15 10		... ,, 26 15 10	
	+ Rs. 46,682 14 2		Rs. 1,26,434 15 11	

DISBURSEMENTS.						
General Superintendence Rs.	1,34,956	7,776 11 1	261 0 0	8,037 11 1		
Assessment of Rates, Taxes, &c...	55,582	3,517 7 11	901 4 0	4,418 11 11		
Collection Department ...	56,293	4,593 2 7	.....	4,593 2 7		
Police & Fire Engines ...	3,51,804	.....	28,219 1 11	28,219 1 11		
Public Health Department...	7,84,728	15,563 9 6	27,173 2 10	42,736 12 4		
Public Works— Establishment	36,780	.....	892 6 4	892 6 4		
Miscellaneous New Work.	.....	.....	.....	.....		
Lighting ...	2,71,566	.....	.....	.....		
Watering ...	3,20,000	.....	1,658 0 0	1,658 0 0		
Repairs, roads						
Repairs—Municipal Buildings ...	14,000	.....	.....	.....		
Improvement of Streets ...	50,000	.....	.....	.....		
Water Works, Maintenance ...	75,004	.....	.....	.....		
Drainage ...	2,78,824	.....	.....	.....		
Victoria Gardens ...	3,000	.....	.....	.....		
Municipal Workshops...	.....	.....	.....	.....		
Municipal Debt ...	6,02,130	30,751 2 0	3,615 0 0	34,366 2 0		
Primary Education ...	8,500	.....	.....	.....		
Deposits	.....	.....	12,600 0 0	12,600 0 0		
Advances	.....	284 7 4	38 7 10	322 15 2		
Plant & Stores ...	15,070	302 6 11	.....	302 6 11		
Miscellaneous...	10,442	388 12 0	*277 0 0	451 12 0		
Payments on Account of last Year's Liabilities	.....	10,536 12 1	7,011 14 3	17,548 10 4		
Rupees ...	30,72,379	73,994 7	5482,283 5 2	1,56,227 12 7		
Balance on 13th January 1872 ...	.....	.....	.....	1,46,825 9 4		
				Rupees... 2 03,053 5 11		
Total Disbursements				... Rs. 82,40) 5 2		
* Less Credits				... ,, 137 0 0		
				+2,263 5 2		

T. C. HOPE,
Actg. Municipal Commissioner.

NOSHERWANJEE COYAJEE,
Assistant Controller of Municipal Accounts.

CALCUTTA.—11TH JANUARY.

Government Securities, only purchases for investors' orders :—
4 per cents., at Rs. 99-0 or 1-0 discount.
4½ per cents. of 1872 at Rs. 101-14, and small sums at Rs. 102.
5½ per cents., at Rs. 110-0.

BOMBAY GOVERNMENT TELEGRAPH OFFICE.

OFFICE—15TH JANUARY, 9 P.M.

Latest dates from United Kingdom.

Via Russia, 15th January, 2-50 P.M., Greenwich time. Time in transit, 1 hour 30 minutes.
Via Red Sea, 15th January, 12-10 P.M., Greenwich time. Time in transit, 3 hours.

Latest dates from Continent of Europe.

Via Russia, 14th January, 7-17 P.M., Greenwich time. Time in transit, 5 hours 46 minutes.
Via Turkey, 14th January, 6-10 P.M., Greenwich time. Time in transit, 14 hours 2 minutes.
Via Red Sea, 15th January, 12-10 P.M., Greenwich time. Time in transit, 3 hours 15 minutes.

Latest dates from America.

Via Russia, 13th January, 7-45 A.M., Greenwich time. Time in transit, 36 hours 51 minutes.
London, 15th Jan., 3 P.M.—Latest dates received from Calcutta, 15th Jan, 4-3 P.M.; from Bombay, 15th Jan., 3-2 P.M.

The time occupied in the transmission of messages to Bombay from 9 P.M of the 14th to 9 P.M. of the 15th January 1872 is as follows :—

To Bombay.	Max.	Min
From Calcutta	8 2	0 5
,, Galle one message in ...	0 0	10 23
,, Karachee	1 28	0 9
,, Madras	1 35	0 5

TELEGRAPH LINE REPORTS.

KURRACHEE, 15th Jan. P.M.—Latest dates from United Kingdom, via Russia, 15th Jan., 2-50 P.M. From Continent of Europe, via Russia, 15th Jan., 9 55 A.M., via Turkey, 14th Jan., 6-10 P.M. From America, via Russia, 13th Jan., 8-11 P.M. Cable right to Fao; Turkish line right to Fera; Persian line right to London.

London, 15th Jan., 2 P.M.—Latest date received from Kurrachee, 15th Jan., 1-5 P.M.

SHIPPING.

DAILY FREIGHT REPORT—15TH JANUARY.

London ..	Cotton ...	£3 0s. 0d.
	Cases ...	£3 0s. 0d.
	Seeds ...	£2 15s. 0d.
Liverpool	Iron Ships Cotton ...	£2 10s. 0d.
	Wooden Ships ...	£2 10s. 0d. to £2 11s. 3d.
	Myrabolns & Coir bills	£2 0s. 0d.
	Seeds ...	£1 18s. 0d.
Havre ...	Cotton ...	£3 0s. 0d. Nom.
	Coffee ...	
Overland...	Steamers ...	£3 10s. 0d.
Liverpool via Suez Canal		£3 0s. 0d. to £3 2s. 6d.
China ...	Steamer Cotton ...	Rs. 6 per bale.
	Opium ...	Rs. 25 to 30 per chest.
	Sailing Ships ...	Rs. 4 per bale nominal
Calcutta ...	Salt ...	Rs. 5 0 0 per ton
Calcutta to Bombay		Rs. 20 and Calcutta Port charges
Mauritius ...		Nothing doing.

ARRIVALS.

Jan.	Vessel.	Commander.	From
15	Manilla	Hamilton ...	Liverpool, Sept. 8.
	Walamo (s) ...	Owen ...	London, Dec. 12.
	Ontario	Scott ...	Liverpool, Aug. 7.
	Bella Maria ...	Williams ...	Liverpool, Aug. 8.
	Nelson	Rands ...	London, Sept. 13.

DEPARTURES.

Jan.	Vessel.	Commander.	Destination.
15	Kurrachee (s) ...	Scott ...	Kurrachee.
	Mongolia (s) ...	Barlow ...	Aden Suez.

The barque Fazul Currim, Nacoda, to Juddah and Hoodooda, obtained her port clearance yesterday.

The following vessels began to load yesterday :—
Steamer Australia, to Aden and Suez.
Steamer Sir J. R. Carnac, to Coast and Goa.
Ship Evening Star, to Rangoon.

HOOGHLY.

ARRIVALS.

Jan.			
12	Meinam (s) ...	Gauvain ...	Galle, Jan. 4.
	British Monarch ...	Howe ...	Bombay, Nov. 28.
	Pembroke Castle ...	Ralliff ...	London, Oct. 8.
	Star of Erin ...	Mill ...	London, Sept. 28.
	Siam Supporter ...	Poole ...	Bankok, Dec. 15.

MADRAS.

ARRIVAL.

Jan.		
12	Marie Therese ...	Bimlipatam.

COLABA OBSERVATORY.

RESULTS OF METEOROLOGICAL OBSERVATIONS made at the Government Observatory, Colaba, latitude 18° 53m. 45s. N.; long. 4h. 51m. 25s. E. Height of Barometer above the Sea = 37 feet. Mean daily values derived from 24 hourly observations on 13th January.

Barometer corrected to 32 deg. Fah ...	·919 in.
Temperature of the Air ...	71·1 ,,
Wet-bulb Thermometer ...	62·0 ,,
Dew Point ...	56·3 ,,
Relative Humidity of Air ...	·802 ,,
Extent of cloudy Sky the whole sky clouded = 8 ...	0·0 ,,
Maximum temperature of Air read at 9½ A.M. on following day... ...	82·2 ,,
Minimum do. do. ...	61·2 ,,
General Direction of wind, NNW, N, NE, NNW.	
Movement in 24 hours... ...	271 miles.

DAILY IMPORTS.—15TH JANUARY.

FROM LIVERPOOL.

Millbanke, 10 cases sherry, and 1 case brandy, D. Merwanjee & Co.
Sam Mendel, 5 cases cotton bolls, Grendon, Tippet & Co.

FROM LONDON.

Prince Oscar, 14 cases sauterne, Payne & Co.
Media, 25 cases claret, Payne & Co.
Sam Mendel, 125 kegs lead ore, B. Jewraj.
Pembrokeshire, 20 case eau de cologne, D. Merwanjee & Co.; 2 cases cutlery and 1 case hardware, B. Heptoola; 123 casks beer, H. Bestonjee's Sons; 80 casks pale ale, Merwanjee & Co.
City of Cashmere, 12 packages earthenware, J. N. Mahomed.
West Australian, 162 cases beer, D. Sorabjee & Co.; 83 casks pale ale, S. R. Sookia.
St. Olaf s, 130 kegs red lead, P. Peirez; 22 cases medicine, 2 cases soap, 6 packages hardware, 1 case cutlery, and 1 case paper, E. Tyebally; 10 bottles quicksilver, T. Soorjee; 8 cases sherry, and 6 cases port, Bounneviale and Sibille.
Milbanke s, 50 kegs lead ore, and 40 barrels roll sulphur, T. Veerjee

FROM GLASGOW.

City of Cashmere, 40 cases, sulphuric acid, M. Manockjee; 8 casks sheet zinc, 3 cases hardware, and 48 cases iron boxes, &c., Robert Brown; 30 cases sulphuric acid, C. Jaitabhoy; 50 cases sulphuric acid, S. R. Sookia.

DAILY EXPORTS.—15TH JANUARY.

FOR LIVERPOOL.

Royal Sovereign, 100 bales cotton, C. Lalljee & Co.; 46 bales cotton, Stearns, Hobart & Co.; 49 bales cotton, M. Bhagoobhoy; 595 bales cotton, Remington & Co.; 150 bales cotton, A. Lalljee.
Mahableshwar, 500 bales cotton, Gaddum & Co.; 94 bales cotton, S. Ladha; 62 bales cotton, G. Pursotum; 50 bales cotton, J. Bozraj; 69 bales cotton, N. Jaithabhoy; 200 bales cotton, J. Tricumdass; 105 bales hemp, L. Naronjee; 91 bales cotton, A. Lalljee; 32 bales cotton, T. Loondram; 54 bales cotton, H. B. Touche & Co; 46 bales cotton, P. Cursondass; 24 bales wool, and 20 bales cotton, P. Nathoo; 65 bales cotton, P. Bazonjee & Co.
The Foundling, 128 bales cotton, G. Luckmeechund; 38 bales cotton, R. Roychund, 100 bales cotton, D. Bhanjee; 57 bales cotton, G. H. Babajee.
Norah Gyrame, 150 bales cotton, W. Nicol & Co.; 300 bags linseed, Richard Martin & Co.
Jane Law, 90 bales coir yarn, N. Jaithabhoy; 200 cwts. horns, G. R. Moyadeen.
St. Olaf (s), 140 cwts. horns, H. N. Mahomed; 300 bags galls S. Vazjee; 228 bags galls, S. Naronjee; 13 bales cotton, Greaves, Cotton & Co.; 99 bales cotton, D. G. Husson & Co.; 5 bales hides, F. R. Cama & Co.; 32 bales cotton, D. Sassoon & Co.; 35 bales cotton, King & Co.; 200 bales cotton, S. Tyebjee & Co.; 100 bales cotton, V. Vulubdass; 13 bales cotton, B. Nurput.
Milbanke (s), 1,200 bags galls, S. Vazjee; 100 bales cotton, C. A. Dickinson; 100 bales wool, B. Raghowjee; 54 bales wool, C. Pitamber; 34 chests dry ginger, T. Mooljee; 100 bales cotton, J. Pursotum; 50 bales cotton, D. Vussonjee; 4,200 bundles coir yarn, S. S. Narrelwala; 100 bales cotton, G. Ragowjee; 57 bales cotton, Behrend Brothers; 42 bales cotton, D. Palonjee; 45 bales cotton, the L. A. & A. Co.; 61 bales wool, C. Nemsee; 50 bales wool, G. H. Fazul & Co.; 53 bales cotton, R. Bapoobhoy; 47 bales cotton, Stenhouse & Co.; 100 bales cotton, Finlay, Muir & Co.; 12 bales Hides, H. E. Jetaker; 2 bales wool, H. Khildass; 20 bales cotton, E. D. Sassoon; 35 bales wool, H. Khildass; 45 bales skins, M. A. Soorajoodin & Co.; 50 bales wool, N. Ramsordass; 65 bales cotton, L. Khimjee; 74 bales cotton, P. Chimeniram.
Tanjore s, 80 bales wool J. Pursotum; 8 bales wool, C. Megjee; 220 bales cotton, George Lockhart & Co.
Australia s, 3,000 bales cotton, Ralli Brothers.

FOR LONDON.

Tanjore s, 15 bales hides, C. Nanjee; 16 bundles E. teeth, B. Vullybhoy.
Mongolia s, 4 bales skins, D. Esmaeljee.
Saladin, 74 cases olibanum, M. Jewraz; 12 bundles hides, N Gangjee; 12 packages E. teeth, M. Hurrukchund,

FROM TRIESTE.

Tanjore s, 300 bales cotton, Gaddum & Co.; 300 bales cotton, Knoop & Co.; 58 bales cotton, L. M. Lowjee.
Australia s, 100 bales cotton, Ralli Brothers; 100 bales cotton, H. Bomanjee, Touche & Co.

FOR ODESSA.

Tanjore s, 100 bales cotton, Knoop & Co,

FOR HAVRE.

Tanjore, 252 bales cotton, S. Tyebjee & Co.; 8 bales cotton, N Nurberam.
City of Cashmere, 1,400 bales cotton, Jules Siegfried & Co.
Australia s, 1,000 bales cotton, H. B. Touche & Co.; 50 bales cotton, Manockjee & Co.
Saladin, 50 bales cotton, G. Fazul & Co.

FOR HONGKONG.

Geelong s, 35 bundles Fishmaws, and 262 bundles sharkfins J. Peerbhoy; 285 cwts. sandal wood, C. Ebram; 30 chest Malwa opium, T. Gokuldass; 61 chests M, opium, D. C. Tata; 20 chests M. opium, R. Khimjee & Co.; 15 chests M. opium, H. E. H. Habib; 57 chests M. opium, E. D. Sassoon; 98 chests M. opium, D. Sassoon & Co.; 2 chests M. opium, B. Balchund; 18 chests M. opium, H. Nursingdass; 9½ chest M. opium, S. Dowlutram.

FOR SHANGHAI.

Geelong s, 15 chests M. opium, R. Dhunjeebhaw; 10 chests M. opium, C. Bomanjee & Co.; 5 chests M. opium, S Herachund; 20 chests M. opium, A. B. Mody & Co.; 5 chests M. opium, B, Balchund; 29 chests M. opium, E. J. Ebram.

FOR YOKAHAMA.

Geelong, 30 cases gum, M. Jewraz.

MILITARY.

ARRIVALS.—JANUARY 15.

Gillilan, Colonel, Controller of Military Accounts, Madras, on leave, from Madras.
Russell, Major General, Bombay Staff, on duty, from Ahmedabad.
Pioner, Major, Bombay Army, on duty, from Ahmedabad.
Firebrace, Lieutenant, Bombay Army, on duty, from Ahmedabad.
Sexton, Surgeon, Bombay Medical Establishment, from furlough, from England.
Bamfield, Major, Bengal Staff Corps, from furlough, from England.
Lane, Major, Bengal Commissariat Department, from furlough, from England.
Nicolay, Lieutenant, 35th Bengal N. I., from furlough, from England.
Stephenson, Lieutenant-Colonel, Military Secretary to H. E. the Commander-in-Chief, on duty, from Poona.
Cotton, Lieutenant, Royal Engineers, from sick leave, from England.

DEPARTURES.—JANUARY 15.

Gillilan, Colonel, Madras Military Financial Department, on furlough, to England.
Carden, Lieutenant Colonel 5th Bengal Lancers, on retirement, to England.
Skinner, Captain, Royal Engineers, on furlough, to England.
Lambert, Captain, Royal Engineers, on furlough, to England.

PUNJAB ORDERS.

(*Punjab Gazette*, Jan. 11.)

MILITARY DEPARTMENT.

The following orders are confirmed :—

Abbottabad Station Order, dated 27th Nov 1871, appointing Asst Surg J W Johnston, M D, 4th Punj Inf, to the temporary medical charge of the Driver Company of the Peshawur Mountain Bat, in addition to his other duties, vice Surg H Thom, M D, 3rd Punj Inf, proceeded with his regiment in course of relief.

Dera Ghazi Khan Station Order, dated 28th Dec 1871, directing Asst Surg W F Murray to do duty with the 3rd Sikh Inf until further orders.

Dera Ismail Khan Station Order, dated 11th Nov 1871, directing Surg G Farrell, F R C S, 2nd Punj Cav, to afford medical aid to the details of the several regiments remaining at Dera Ismail Khan on the departure of the Head-qrs of regts to the Frontier, with effect from the 25th Oct 1871.

Edwardesabad Station Order, dated 16th Dec 1871, directing Capt B E Gowan, 4th Sikh Inf, to officiate as Station Staff Officer, vice Capt J B Slater, 2nd Sikh Inf, proceeding with his regt to Kohat.

Kohat Station Order, dated 9th Dec 1871, directing Lt G Swinley to assume temporary comd of No 4 Garrison Bat, vice Capt J Charles, proceeded on duty.

Dated 19th Dec 1871, appointing Capt G A Saunders, 2nd Punjab Inf, to officiate as Station Staff Officer, with effect from the 6th Nov 1871, vice Capt Blake, proceeded on duty to Rajanpore.

Rajanpore Station Staff Order, dated 23rd Dec 1871, appointing Lt T Shepherd, Adjt, 4th Punj Cav, Station Staff Officer, in room of Lt J Davidson, 3rd Punj Cav, officiating, who vacates, consequent on the march of the 3rd Punj Cav.

Corps of Guides—Regtl Order, dated 14th Dec 1871, as a temporary arrangement, directing Lt A G Hammond, Wing Officer, to officiate as Adjt, in addition to his other duties, vice Lt Hunter, proceeded on leave.

NOTICE.

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NOTICE.

MRS. SEYMOUR FITZGERALD will be happy to RECEIVE VISITORS at Government House, Parell, on FRIDAY next, the 19th inst., from 5 to 7 o'clock p.m.

Visitors are requested to bring their Cards.

T. VAN STRAUBENZEE, Captain,
Aide-de-Camp in Waiting.

Government House, Parell, 12th January 1872.

Rs. 2,000 REWARD.

WHEREAS there is reason to believe that the FIRE which took place in one of the SHOPS situated in the Honourable MUNGULDAS NATHOOBHOY'S CLOTH MARKET on the night of the 6th instant was the WORK of an INCENDIARY, it is hereby made known that any person who will furnish information which will lead to the apprehension and conviction of the Offender will receive a REWARD of Rs. 2,000.

F. S. SQUTER,
Commissioner of Police.

Bombay, 12th January 1872.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

MAYNARD—January 13th, the wife of J. Maynard, Public Health Department, of a son.

OTHER PRESIDENCIES.

BIRTHS.

BALDERSTON—January 10th, at Mooltan, the wife of Archibald Balderston, Esq., 109th Regiment, of a daughter.
HARDING—January 11th, at No. 26, Bentinck Street, Calcutta, the wife of Mr. John A. Harding, Government Telegraphs, of a son.
PHEAR—January 12th, at Ballygunge, the wife of the Hon. J. B. Phear, of a daughter.
WIMBERLEY—January 9th, at Calcutta, the wife of Captain Wimberley, Bengal Staff Corps, of a daughter—stillborn.

MARRIAGE.

WOOD—JOHNSON—January 5th, at St. Ann's Church, Indore, by the Rev. Henry Hacon, Adolphus Edward Wood, to Hannah Emma Johnson.

DEATHS.

BIBRA—January 12th, at Calcutta, Jessie Peterson, infant daughter of Mr. and Mrs. James Von Bibra, aged 7 months and 22 days.
DAVIS—January 10th, at Meerut, the infant son of Mrs. and Mr. J. R. Davis, of convulsions.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

TUESDAY, JANUARY 16, 1872.

THE English papers have hit upon the best argument that can be used against the Indian Income Tax, when they urge that the amount it now yields is so insignificant as not to be worth fighting about. Half a million of money out of a revenue of fifty millions, or one per cent. of the whole annual produce of taxation in India, might be left out of the budget estimate of receipts for 1872-73 without being missed; and the income tax, at its present reduced rate, hardly brings in more than this sum to the Imperial Treasury. When, too, the collection of this least productive of taxes is the fruitful source, not merely of annoyance to the taxpayers, but of spiteful controversies among high officers of State which do great damage to the prestige and the efficiency of the public service, it is impossible not to admit the force in such an instance of the complaint: "My "wound is great because it is so small." We have shown, times without number, that the land interest in India is already shamefully overweighted, and that the principal taxes in this country fall almost exclusively upon the poor, the wealthy mercantile class really enjoying exemption from the responsibility of paying for the protection they receive from the English Government. It is generally conceded, now, that what India most requires in the way of financial reform is such a readjustment of taxation as will make it more equitable; and for this reason we have always upheld the income tax as sound in principle and as indicating the mode in which additional revenue should by preference be raised, rather than by an increase of the salt tax and the land tax. But we own that the scandal of frequent disputes between the Central and the Local Governments as to the incidence of this tax, and the encouragement thereby given to discontented tax-payers who want an excuse for refusing to pay the just demands of the State, are evils which it would be desirable to remove at even a higher cost than the abandonment of half a million of annual revenue.

We do not give up the opinion that, if the servants of the State in India had endeavoured from the first honestly to carry out the law imposing an income tax on the people, this branch of the revenue might have been successfully grafted on the Indian system of finance. Nor do we accept Sir William Muir's rejoinder to the Government of India's Resolution of censure as a conclusive apology for the maladministration of the tax in the North-West Provinces. The *Pioneer* has published the Lieutenant Governor's despatch as if that closed the discussion; yet it must surely be well known in Allahabad that, at the time that despatch was given to the press, Sir William Muir was in possession of a reply to it from the Government of India which ought in fairness to have been also placed before the public. We, however, are not interested in this quarrel. We only point to it as a fresh illustration of the lamentable truth that Government breaks down in this country because men high in office care more for wrangling with one another and advocating in season and out of season their own crotchets, than for perfecting the administrative work of the State. In England political parties alternately succeed to power, but the identity of the State is always preserved. In India, however, the great body of permanent officials who ought to form the element of stability in the administration are split up into political factions, which hate one another with all the more bitterness because the subjects of discussion are few and secrecy is the rule of debate, so that every difference of opinion among the members of the ruling class partakes of the nature of a family quarrel. No reasonable man can doubt that an income tax assessed upon the wealthy classes of the population ought to be far less oppressive in its incidence than a salt tax. Yet the former is bitterly condemned, while regarding the latter the stereotyped declaration of the official belief is that "no one feels it"—as if there were half a dozen officials in India to whom a native would tell what was his sincere feeling about any tax unless he knew he could speak without fear of giving offence by uttering an unpalatable opinion. Since 1860, however, it has been the special business of one school of Indian public servants to disgust the people with the Income Tax, and no doubt they have completely succeeded. Sir William Muir states the true reason of the special unpopularity of the tax when he says that "the frequent changes, "and especially the sudden doubling of the "assessments on one occasion in the very middle "of the year, have produced a feeling of uncer-"tainty." Of course, a door is opened for the practice of gross oppression on ignorant taxpayers, when the rate of the tax is varied from year to year. And all this uncertainty springs from the wilfulness of Sir Charles Trevelyan in abolishing the tax when the State could not do without it, a measure which ultimately led to the necessity for doubling the rate two years ago. If the tax had been levied from the beginning at a uniform rate, instead of being altered year after year in deference to official agitators, the people would have become accustomed to it long ago. But it certainly now combines the disadvantage of being excessively unpopular with that of yielding a ridiculously small amount of revenue. At one per cent. it cannot be said to vindicate the justice of the policy of compelling the rich to pay their fair share of taxation; and, as the Government of India has permitted the local Governments to levy new taxes to a considerable amount in other forms this year, it can hardly require to keep the Income Tax also. What the English Government ought to do, if it had the courage to act fairly towards all classes, would be to levy a fixed and heavy Income Tax on wealthy townspeople, corresponding to a fixed assessment on the land, and to lower, or, if possible, do away altogether with the salt duties. But this is a policy which our rulers are incapable of comprehending, and the maintenance of what has become merely a petty and vexatious impost is indefensible.

But, it will be said, can the Government of India afford to give up half a million of money in the next financial year? It is no longer doubtful that there will be a considerable surplus at the end of the present year; but this increase must be attributed entirely to a rise in the price of opium caused by the anticipated scarcity of the crop in the coming year. Possibly, therefore, a large proportion of this year's surplus will be needed as compensation for the falling off in the quantity of opium that will be forthcoming for sale in 1872-73. The other branches of revenue are, however, not likely to show diminished fruitfulness; and we shall not be far wrong in assuming that, if the excess on opium in 1871-72 be carried to the credit of

THE MUNICIPAL BUDGET.

Financial Department.

Bombay Castle, 5th January 1872.

LETTER from the Accountant General, No. P.L. 1559, dated 23rd December 1871, observing with reference to Government letter No. 2265, dated 15th idem, that there appears to be no alternative but to accept the Budget of the Bombay Municipality for the calendar year 1872, unless the Justices could be persuaded to pass a Budget for three months, and to commence the official year with a new Budget, and that as the estimates of district municipalities and the provincial services are framed according to the official year, the combined Budget for 1872-73 will contain estimates for different periods unless some such arrangement as the above is made; and stating that in paragraph 3 of his letter No. 1517, dated 18th idem, he has already addressed Government on the subject of paragraphs 18 to 20 of the Resolution of the Government of India, No. 4803, dated 14th November 1871.

RESOLUTION.—The change suggested in the period of preparing the Municipal Budget of the City of Bombay cannot be effected now, so the calendar year must be taken, and it must be entered in the second section of Account No. 1.

(Signed) E. W. RAVENSCROFT,
Acting Chief Secretary to Government.

A QUESTION OF PRIORITIES AND CONSIDERATION.

YESTERDAY at the High Court, before the Hon. the Chief Justice, the suit of Lukhmidas Khemjee v. Jamsetjee, Noorbhoy and Company was called on, to argue a matter arising on a motion for a rule *nisi*, which raised a question of priorities and of consideration between the parties. Mr. Anstey and Mr. Marriott, instructed by Messrs. Jefferson and Payne, appeared for the plaintiff. The Advocate General and Mr. Scoble, instructed by Mr. Khunderao Morojee, for the defendants.

Mr. Scoble said he appeared to shew cause against a rule *nisi* obtained by his friend Mr. Marriott on the 6th December 1871, calling upon the defendants to show cause why they should not be restrained from collecting the rents of certain premises mentioned in the plaint, situated on the Calbadevi road, and why a receiver should not be appointed to collect the rents until further order. The plaint was a plaint in ejectment really, and sought to recover possession of the premises. The property originally belonged to Merwanjee Nusserwanjee Bhownagree, and along with other property passed into the hands of trustees on Merwanjee going, the learned counsel supposed, either under Act 28 of 1865 or making some such arrangement with his creditors. The trustees on the 25th February 1867 sold the property to Wasudew Dajee Dhowlay, nephew of Bulwuntrao Bhickajee Dhowlay. Both the uncle and nephew lived out of Bombay, and the latter was a boy learning at a school at Poona. They had the same attorney, Nanabhoy Pandurang, to manage their business in Bombay. Now, both the plaintiff and defendants claimed their rights under grants made by Nanabhoy Pandurang, who had been dealing with almost everybody whom he could induce to deal with him—mortgaging the same property to one, selling it to another, and leasing it to a third. The question, therefore, was as to priorities and consideration.

Chief Justice—Where is this worthy?

Mr. Scoble—He has disappeared like his principals. (A laugh.)

The learned counsel went on to say the plaint mentioned that Nanabhoy Pandurang, on the 6th January 1870, agreed to mortgage the property to secure a sum of Rs. 75,000, whereof Rs. 49,000 were that day paid, and the balance was to be paid on the date of the execution of the mortgage deed to Cullianjee Hunsraj and Veerjee Khetsey. The deed was actually executed to these parties on the 25th January 1870. At that time the defendants were in possession of one part of the premises under a lease for five years, executed to them on the 15th June 1868 by Nanabhoy Pandurang on behalf of Wasudew Dajee Dhowlay; and of another part under an agreement for sale thereof, also executed by the same person. The premises are situated on the Khadevi road, where a sign-board is put up in the name of Jamsetjee, Noorbhoy and Co., and where tin bathing-tubs, carpets, easy chairs, and other things are exhibited daily in the façade. It appears that Cullianjee Hunsraj and Veerjee Khetsey had a power of sale in case of default of payment on the mortgage deed, and they exercised that power in 1871. By indenture dated 20th February 1871, and in consideration of Rs. 65,000, they sold the property to the plaintiff. The plaintiff says it was a colourable purchase, and that it was made really for the original mortgagees, or rather for younger members of their family, and with their monies, and not with his own. The position of the mortgagees had been somewhat complicated by the proceedings taken by the Commercial Bank in this Court. The Bank had sued Bulwuntrao Bhickajee Dhowlay and obtained a decree against him for Rs. 15,000 and costs, and an attachment was issued against the property before the sale of it to Lukhmidas Khemjee. The claim of the Commercial Bank was investigated before Mr. Justice Green, and he decided that it was a right claim. The right, title, and interest of Bulwuntrao in the property was, therefore, put up to sale by auction on the 15th December 1870. At the sale the property was purchased by Lukhmidas Khemjee on behalf of the original mortgagees or their representatives.

Chief Justice—He is riding two horses. (A laugh.)

Mr. Scoble said that was so. He (Lukhmidas) had purchased the right, title, and interest of Bulwuntrao Bhickajee in the property, before he purchased the premises from the mortgagees for the mortgagees themselves. At both the sales, which were conducted by the Sheriff, the mortgagees and all other parties had full notice of the defendants' position; and notice had also been given to the Sheriff. Defendants had always been willing to put Lukhmidas Khemjee in the position of Wasudew Dajee Dhowlay, from whom they held the property; and they had also offered to pay the rents to Lukhmidas. They had offered to pay the balance for the part of the property contracted to be sold, and the rents for the other part of which they held a lease. Lukhmidas filed the plaint in July 1871, and in November he filed an affidavit in support of the rule *nisi*. He, however, took no notice of defendants' offer to attorn to him, to pay the rents to him, and to pay the balance on his executing a conveyance to them of the part of the property contracted to be sold. He asked for an injunction against the defendants on the ground that the latter of them, Noorbhoy Abdubhoy, had, in carrying out a certain family arrangement, assigned to his wife as dower certain other property which he had nothing to do with this suit. Another ground alleged was that the first defendant, Jamsetjee Nowrojee, possessed no immoveable property in Bombay. That was so; but the defendants had in their shop moveable property in value far above any amount for which plaintiff might expect to get a decree against them. They had spent considerable sums in fittings and in other ways; and they were paying a very fair rent, Rs. 500 for a chawl in the rear of the shop and Rs. 225 for the shop, which latter they had contracted to purchase. No reason whatever had been shewn for applying for an exercise of the extraordinary jurisdiction of the Court.

Chief Justice—The only question is whether or not the title of Mr. Marriott's client can be charged with the lease and the agreement to sell.

Mr. Scoble—That is the question, my Lord. I am surprised that a man like Lukhmidas Khemjee should say that this dower was made by the second defendant for the purpose of obstructing a decree in the suit he has brought. So far from its being in inadequate rent, Lukhmidas asks by the prayer of his affidavit that the rent might at that rate be ordered to be paid into Court.

Mr. Mayhew—I appear, my Lord, to watch the case on behalf of Raghoba Crustnajee, another purchaser of part of the property.

Chief Justice—I don't see I can do anything for you, Mr. Mayhew. You may sit down under the comfortable assurance that you have *watched* the case. (A laugh.)

His Lordship was of opinion as to the rule *nisi* (both parties consenting) that, as the rent was considerable, the fair course would be for defendants to pay into the hands of the Accountant General the arrears of rent which had accrued due at Rs. 725 per month since 20th February 1871, less Government and municipal taxes, and to pay into Court rent at Rs. 725 per mensem less taxes until the hearing of this suit, without prejudice to their rights as alleged purchasers and lessees. Costs of this application to be costs in the cause.

"BEYOND THE SIND FRONTIER."

INTELLIGENCE was received in town yesterday to the effect that when the Brahoocees, who were worsted in the late engagement they had with the Khan's troops, had retreated into Seevee, the people of that place, the Baroozhies, refused them shelter, and drove them out, when they proceeded to Tullee, a country belonging to the Murrees, who also opposed their entrance; the Brahoocees thereupon retired to Mitree. The Khan's troops, numbering about 2,000 men, infantry and cavalry, were despatched to that quarter to give them battle; the hostile forces came into collision; a desperate fight took place, in which about 300 men of the Brahoocees were killed, and some 100 of the Khan's. The Brahoocees then fled to the Bolan Pass. A kafila from Candahar, richly laden, fell into their hands, which they despoiled of everything.—*Sindian.*

GOOD MORTAR.

SURELY the P. W. Department in India will be delighted to honour the man who can suggest something new in the way of mortar. The builders of tumble-down bridges and crumbling barracks should have their attention called to the "selenitic mortar" invented by Colonel Scott, R.E., of the South Kensington Museum. The process of production consists in mixing with the water used in the preparation of the mortar a small quantity of lime in the form of either plaster-of-Paris or gypsum, or by adding green vitriol. The mixture is prepared in the pan of an ordinary mortar-mill, in which the water and sulphate are first introduced, and subsequently the lime. After the lime has been ground, the sand, burnt clay, or other ingredients are added. By this invention ordinary lime can be at once converted into a species of cement-mortar, which sets rapidly and well, and can be used for concrete, brick-layer's work, or plastering at a cheaper rate than that made from lime in the ordinary way.—*Madras Mail.*

As *Nature* informs us that some interesting experiments have been tried at the Crystal Palace to improve the illuminating power of ordinary gas, the inventor, by mixing a proportion of oxygen with the gas as it leaves the burner, claims to have discovered a wholesome, brilliant, and economical plan of consuming gas. The drawback is said to be the expense.

AN ACTION AGAINST THE COLLECTOR OF RUTNAGHERRY.

DECISION OF THE FULL BENCH.

AT a sitting of the High Court, Appellate Side, the other day, the case of Sakaram Vithul Adhikari v. the Collector of Rutnaghery, was disposed of before a full bench, consisting of the Hon. the Chief Justice, the Hon. Messrs. Justices Melville, Kemball and West. The particulars of this case will appear from the following elaborate judgment of the Court:—

The facts of the case, out of which the present reference has arisen, are set forth in such detail in the previous proceedings, that a very brief recapitulation of them will suffice for the purposes of this judgment. A portion of land, apparently a khara, exposed, unless protected by artificial means, to inundations of the sea, embraced within the operations of the Revenue Survey in the Rutnaghery district and subjected to a defined assessment, was put up to sale by the Collector, and purchased by the third respondent. The appellant, asserting a wrongful dispossession of himself, sued, on his right as an occupant of the land before the survey, to recover and retain possession of it on condition only of paying the rent or assessment imposed upon it by the Revenue officers of the Government. But this suit was not brought until June 1869, the sale having taken place in January 1867, and it is objected for the respondents that, more than a year having thus elapsed from the date of the Collector's order, the claim was barred by clause 3 sec. 1 of Act XIV. of 1859. The question we have to determine is, whether this is so or not. Clause 3 of sec. 1 of Act XIV. of 1859 provides for four classes of cases in which suits may be brought to set aside sales of land or other property. (1) Sales under decrees of Civil Courts; (2) Sales for arrears of Government revenue or other demands recoverable in like manner; (3) Sales of Putner talooks for current arrears of rent; (4) "To suits to set aside the sale of any property, moveable or immoveable, sold in pursuance of any decree or order of a Collector or other officer of Revenue, the period of one year from the date of which such sale was confirmed or would otherwise have become final and conclusive if no such suit had been brought." Within any one of the first three of these classes the present case cannot reasonably be brought. The Collector's order was not made in any judicial capacity. The sale was not one made for arrears of Government revenue; it has not been contended that any such arrears or other sums, recoverable in the same manner as such arrears, were due. There was no doubt a "demand" made by the Collector, a demand of a fine or payment for the lease or occupancy of the land, but this was not a demand of the nature of a debt recoverable like an arrear of land revenue. It was merely one of the terms of a proposed bargain which the plaintiff might accept or refuse at his option. With Putner talooks we have nothing to do on this side of India; and the question is thus reduced to one of the proper construction of the fourth branch of clause 3. This again, for the purposes of the present case, resolves itself into a question of the proper extension, that is, the extension intended by the legislature, of the words "or order" following the word "decree." The word "order" being more general and comprehensive in its import, must undoubtedly, when it follows two or more words of a more confined and specific meaning, as for instance in sections 19, 20 and 21 of the Act under consideration, be construed as relating to the same classes of subjects as the preceding words. The enumeration shows clearly to what class the mind of the legislature was directed, and it is not to be supposed, without some express indication, that it was suddenly diverted to a different class. There, as there is but a single term of more specific meaning preceding the more general word, the construction based on their immediate association is somewhat weaker, but still the law of congruity, which usually governs thought and expression, must be taken to have exercised its influence unless there be something to show that this was not so. When a rule is laid down with reference to a decree or order, the impression naturally conveyed is of an "order" proceeding from the same or at least a similar source, and of the same general character, and the distinction between an administative and judicial commands is so well recognized that an abrupt transition from the one species to the other would, we might expect, in all ordinary cases, be clearly indicated. That the word "order," therefore, taken in its broadest sense, would include a class of cases bearing little or no resemblance to decrees, is not a sufficient reason for giving to it in this case so wide an extension. "A thing which is within the letter of a statute is not within the statute unless it be within the intention of the makers" (Bac Abt VII. 458), and that intention can be gathered more certainly by attention to the specific words than to those of more general import, which are commonly employed to prevent cases, not strictly comprehended within the more precise terms, though within the purpose of the legislature, escaping from the operation of the new law. Hawkins v Gathercole, 6 De gex, Mac and gord 1; Cope v Doherty, 2 De gex and Jones 623 624, per Turner L. J.

These considerations point very strongly, as it seems to us, to the limitation of the sense of the word "order" in this place to that of an order of a judicial nature. If indeed such orders, proceeding from a Collector, were unknown to the law, or of extremely rare occurrence, there might be some difficulty in adopting this interpretation of the clause, but this is by no means the case. Even under the Bombay Code, the Collector, at the time when Act XIV. of 1859 became law, was invested with judicial functions of an important character, which subsisted until the passing of Bombay Act II. of 1865, if, in some respects, they do not subsist at the moment. But the Limitation Act provided rules for the whole of British India; and in Bengal, as is well known, the Revenue Courts, presided over by the Collector and his Assistants, exercise an extensive and important jurisdiction. In such cases as those to which sections 36 and 110 of Act X. of 1859 relate, we find an appropriate and sufficient scope for the operation of the words "decree or order of a Collector or other officer of Revenue," such as to give them full and due effect without any sudden and forced transfer of thought from one sphere of the Collector's duty to another entirely different. If from the particular branch of clause 3 which we have been considering, we pass to a consideration of the whole clause, we find the view, we have taken, corroborated. Each branch of the clause contemplates a deliberate proceeding taken upon due notice to the person affected, and with an opportunity to him to take steps to avert the evil of an unauthorized sale before it is consummated. In the case of sales under a decree of a Civil Court, that is to say, with a single exception, in the case of revenue defaulters, or of debtors to Government standing in the same position, ample provisions for notice and for opportunity to prevent needless injury are made in the laws authorising distraint and sale, whether we look to those, such as Act XI. of 1859, intended to operate in Bengal, or those under the Bombay Code, to those contained in Regulation XVII. of 1827, sec. 12, cl. 6, and kindred enactments, so also in the case of sales of Putner talooks, as may be gathered from Bengal Regulation VIII. of 1819, sections 3 and 18, and the other enactments bearing on this subject. Now this being evidently the general principle of the clause, that a deliberate and public proceeding of a judicial, or at least of a quasi-judicial character, shall be held a justification for refusing further inquiry after the lapse of so short a period as a year, we cannot reasonably suppose that a case was intended to be included, in which, as in the one before us, there may have been none of those preliminary proceedings.—Vide per Gurdiner, J., in Cooper v Harding, 7 Q.B. 941, which afford a *prima facie* safeguard against wrong to an owner of property. Taken where it stands in the clause, the branch of it which we are especially considering seems not intended to apply to orders of the administrative kind issued at the mere discretion or caprice of a Revenue officer. The general operation of a limitation, as to time, to withdraw, from suitors and creditors, rights which they previously possessed, of prosecuting their claims at their convenience. There is no abstract injustice to any one in these rights, but for the sake of public convenience, and to prevent the possibility of false claims founded on the loss of evidence by which they might be rebutted, it has been found expedient to impose limits of time upon their exercise. But when a limitation of a common right is imposed, we must be careful not to make the restriction narrower than was intended by the legislature. When the previously existing law, or right, has not been clearly abrogated, it must be taken as still subsisting. Applying this principle to the case before us, we must not carry the restriction further than will satisfy the obvious intention; the construction, asked for by the respondents, would in our view exceed that intention, and cannot be admitted. It is true that in the case of Krishnaji Fishwanath Joshee v. Mukhund Chimunshet (2, B. H. C. R. 19) the late learned Chief Justice of this Court adopted a rule of construction different from that which we have laid down. There in a suit by the purchaser at an earlier sale in execution against a purchaser at a later sale, who had dispossessed him, the learned Chief Justice held that the suit was one to set aside a sale, and guided by the supposed analogy of sections 246 and 247 of the Code of Civil Procedure he determined that the claim was barred by the cause we are now considering. But the suit was not directly one to set aside a sale though it might aim at a similar result; and the inclusion, within the operation of the clause, of a case not clearly comprehended in its terms, was on further consideration found unsustainable. In the subsequent case of Lalchund Ambaidas v. Sukharam Vrij Chundrabhai, 5, B. H. C. R., A. C. J. 139, Sir R. Couch says, "Clause 3 of sec. 1 of Act XIV. of 1859 is in terms applicable only to suits to set aside the sale, and the concluding words appear to show that it should be construed strictly [they] are inapplicable to a suit where the dispossession is the cause of action." These cases are useful as an illustration of the principle that an Act abolishing a common right cannot safely be given, by judicial construction, a stringency going beyond the plain intention of the legislature. Before the latter of them had been decided, Sir Barnes Peacock, delivering the judgment of a full bench, had already adopted the principle of a strict construction in the case of Partab Chandra Ghoshoori v. Brojo Tal Shaha and others (VII., W. R. C. R. 253) and in another case at page 256 of the same volume. The case of J. Poulson v. Madhusuban Pal Chaodri, reported at F. B. Rulings, p. 101, presents some features very similar to that now before us. There the question being whether the mention of "rents of any buildings on lands," in clause 8, sec. 1 of Act XIV. of 1859, Shaodri

A DEFENCE OF HINDOO "CLASSICS."

(Madras Athenæum, Jan. 10.)

We English seem to be growing immorally moral. The Prose, of course, represents this morality, and has a great deal to say about tone. Latterly both the Government and one or two of our contemporaries have taken up the question of school books, and have found a number of those in the vernacular of a highly immoral character. Siva's tricks, which are detailed in the indigenous classics, are said to be unfit for youth to read of. And many other of the Hindoo gods and heroes ought not to be cited as examples for Hindoo youths to imitate. Were all the myths and legends connected only with the past as were the classic stories of Greece and Rome, it is said there would be less objection to them. But the dancing girls, who minister in the temples, keep up the connexion between the present age of regeneration and the past age of obscenity. These dancing girls are said to be held in reverence by the people, and our system of education tends to perpetuate this reverence. Why, then, should we not seek to give the pupils of our schools books impregnated only with the pure morals of the West? Why allow free access to the stores of Oriental obscenity, and keep locked up the purer moral teaching of the West?

We shall not argue in favour of immorality, but we will lift up our voice against both claptrap and hypocrisy. We call all these comparisons of Oriental and Western literature odious in the sense of being offensive to the people of the country and at the same time Pecksniffian. People condemn the Pharisee in the parable, and yet consider a greater gulf to be fixed between themselves and the people of the country than there was between him and the publican. Men acknowledge that it is not that which goeth into a man that defileth a man; that knowledge does not create crime; that the mention of a wicked act does not necessarily cause its repetition. The grossly literal translation of many of our college text books would doubtless offend the tastes of all educated men. But is not that true of some of our own finest poetry? Take Tennyson, for instance, and paraphrase the last few verses of the marriage at the end of "In Memoriam" as we translate Tamil, describe the thoughts of Jephtha's virgin daughter as she submits to the conditions of her father's vow, explain the parallel drawn between Cleopatra and Rosamund, the woes of Œnone and Helen, the wiles of Vivien, the baseness of Lancelot, and the faithlessness of Tristram. Take again our light literature, written by wives and mothers. But it will be said that these are not so gross and disgusting as are Tamil stories or translations from Sanscrit into Tamil. To this we agree readily. But the difference is in favour of the Oriental stories. As to all ancient literature and traditions, men cling with hereditary fondness to Hindoo stories, while their morals have grown a long way in advance of them. Religions last long after they have lost their influence on morals and civil government. The religion of the Prince of Peace has not prevented men from murdering each other wholesale. The rites of the sacred hill of Triputty are not repeated in the plains. Religion does influence morals, but it is as frequently behind the age as before it, and the morals of the past, and particularly of mythical heroes, have very little connexion with the present day. They appear to the youthful reader simply grotesque and in no sense exemplary. They are of such an outrageous nature that they defy imitation. No Hindoo would dream of holding them up as examples. One friend of ours, in a letter which we forbear to publish, asserted with much reason on his side, that the stories of the amours of gods are common to all religions that have not been evolved by pure reason. The gross passages in ancient authors are tolerated by Hindoos, just as English ladies tolerate the reading of gross language in church, and much of the grossness in both is due to the translations having been made at a date when the sense of propriety of language did not demand a periphrasis, where a single word expressed the meaning, and when translations were made with a view of being too literal. The only consequence of reading grotesquely gross stories is to bring the books in which they are written either into contempt or to be regarded as curiosities, something like we regard the flint implements of prehistoric time.

But, while most of the legends of the past which are offensive to English tastes are innocuous from their outrageous character, modernised English legends are dangerous from the fact that they suggest possibilities. The crimes which we condemn, when read of in the black classics, are presented to us in our own language as amiable weaknesses, and in this form make deeper incisions into people's thoughts than when in a coarser form. The difference is as the difference of a cut between a polished and an unfinished knife. We regard the newly-fledged anxiety about Hindoo morals as a new development of hypocrisy. That it should have been hatched in Madras is certainly deserving of remark, and will doubtless raise a laugh among Hindoos, for these do not believe that the efficacy of the moral teaching of the West is so great as some of our moralists would have them imagine. But the great blot on the Hindoo character of the present day is said to be that the calling of a dancing girl is considered sacred,—not merely honorable, but pious. We can only meet this by a flat denial. Re-marriage being forbidden, widows devoted themselves to the performance of religious exercises, being compulsorily shut out from the world as are nuns voluntarily. Many of them were of course unfitted for conventual life, and, in the course of time, practices which their being attached to temples was intended to prevent, became a matter of course. From them arose a caste, and for a widow to join that caste was at a very remote time considered disgraceful, and the only way in which the purity (sic) of a widow could be relied upon was by being burnt with the remains of her dead husband. The caste of dancing girls is not one that is respected, though those girls are the only class of the female community with any pretentions to education. That Hindoos behave better to people in the position of dancing girls than Europeans do is to their credit. Among the English it is with the strong and the weak sex, as with the boys and frogs, what is play to one is death to the other. It is worse than idle for a Government to talk morality to Hindoos. It is a language which they will scarcely understand at the present time. Morality consists in deeds, and has little to do with words. These may offend propriety, but they do not interfere with morals. The example of the head of the Government would have more weight in influencing morals than would any number of Government orders, or the most complete set of exotic school books.

BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.

On December 15 the thirty-second half-yearly meeting was held at the London Tavern; Lieutenant-Colonel French in the chair.

The report, a summary of which has already appeared in our columns, having been taken as read,

The Chairman proceeded to move that it be received and adopted, and, in doing so, said that the company had for the last sixteen years borne with a great deal of patience the shortcomings of the Indian Government in affording the enterprise that aid which they had every right to expect at its hands, but still he as the chairman of the company had ever endeavoured to place its affairs before the shareholders in as calm a manner as he could. Without going into the detail of small matters, he had now to congratulate them that in spite of all delays they had at length got their passenger station at Church gate-street, Bombay, just opposite the Fort, and it had already, although only opened at the end of October, proved most profitable to the company—indeed, so much so that the demand for first and second-class season tickets had become so strong that the directors in order to meet it had sent out 15,000 of them. There was still some delay about getting possession of the gun carriage site for the terminal accommodation on the harbour side of Bombay, but they hoped that difficulty would be soon got over. He would also observe that they counted next season upon receiving such a quantity of cotton from the Deccan over the Great Indian Peninsula line at the Dadar Junction as would justify them in wishing to make Colaba their terminal station. The report next dealt with the damage done by the monsoon floods, which, however—although greater than they had ever been in the memory of the oldest inhabitant—were, nevertheless, less calamitous on the western side of India than they had been in the North-West Provinces. In one instance the wash deepened the bed of the river to the depth of 60ft., and in one instance a bridge was left spanning a chasm, the river which it crossed having cut for itself a new channel. The damage done to the company's lines was, however, through the energy of the directors soon made good, and the through traffic was resumed on the 1st of September. The bridge being of iron, all the materials of it were still available, but yet before the flood subsided, and when as yet it was supposed to have been entirely washed away, the engineers of the company sent a duplicate bridge to replace it, so that there had been little interruption to the through traffic. The report itself was so lucid and clear, and left so little for him to tell, that looking at it dispassionately it was all in all a satisfactory one. In one paragraph it stated that the accounts not having been made up in the new forms approved of by the Indian Government, they had come home without the signature of either Government, Consulting Engineer, or of the Government Examiner of Accounts. That omission, however, had been since made good, and he was pleased to find that although the new accounts were different in form, they differed as to results in no way from those circulated with the report. With respect to the passenger traffic, as usual, the third class passengers outnumbered the other classes, and showed a marked increase as compared with the numbers in the corresponding period of last year, the number being 1,245,640, as against 1,217,189. There had been, however, a falling off in the first and second class traffic, as also in the merchandise, but that was accounted for by the fact that there had been exceptional circumstances at work during the corresponding period of 1870, which tended to swell those particular items of traffic. In the first place there had been the visit of the Duke of Edinburgh to Bombay, and secondly, the opening of the Bombay Exhibition, both of which had led to an augmentation of the receipts during that period. Again, the cessation of the famine in Marwar had rendered unnecessary the carriage of bread stuffs from Bombay to Ahmedabad, and there had been a reduction in the stone traffic for road metalling purposes from Doongree, and these two circumstances had reduced the tonnage in seeds, grain, and stone to the extent 39,179 tons. As regards the working expenses there was a considerable decrease, and they were now at the rate of 51·22 per cent., and in that were included the income-tax, the fire insurance, and the cost of cartage. The permanent way, stations, buildings, telegraph, and fencing were reported by the chief resident engineer in good working condition and repair. The cost under that head had increased from £112 to £118 per mile. Great economy had been introduced in the consumption of coal and wood. There had been a reduction of 12½ per cent. in the train mileage, attended by a reduction of 15½ per cent. in the cost of driving, and one of 30 per cent. in that of fuel. The net profit gave them a return of £17s. per cent. on the cost of the main line, which was not very far short of the guaranteed 5 per cent., and had it not been that income tax, fire insurances, and cartage were included in the working expenses, it would have amounted to about £4 10s. per cent., so that it would be seen they were gradually creeping up to the guarantee. Thirty-seven miles of the Veeramgaum-Wudwan extension had been completed at a cost of about £6,000 per mile, and they would soon have seventy miles completed into that rich cotton field, and to the salt works at Patree. That extension would be made at the expense of the Government, who were to work it. The immediate traffic in salt from Patree to their main line would not be any gain to them, but it was calculated that the extension in question would bring upon the main line itself a large quantity of salt, to be carried on an average a distance of 150 miles. In conclusion, he had to assure the shareholders that the board would not undertake any extensions which did not first meet with the sanction of the shareholders.

Mr. Hartridge seconded the motion, and repeated the assurance that the board would not engage in any speculative extensions. In any extension they might propose it would be one to be carried out with a distinct capital.

Mr. Franklin gave the board full credit for their determination not to commit the company to any new undertaking without the consent of the shareholders. Still, he was not opposed to the policy of making further investments in developing the resources of the district.

Mr. Baynes, in compliance with the request of a shareholder, explained that the £4 7s. per cent. was calculated upon £4,785,000, the capital invested in the main line.

The report was then adopted, and special resolutions agreed to converting the H and the Extension shares into stock, when the proceedings terminated.—*Railway News.*

MEMORANDUM ON PRICES IN WESTERN INDIA.

[BY SIR BARTLE FRERE.]

(Continued from Friday's "Bombay Gazette.")

THE prices in large towns, and especially in military stations, differed considerably from the prices prevailing in rural districts. The following table is taken from returns intended to illustrate the fluctuations of prices which specially affected the lower paid classes of Europeans:—

STATEMENT showing the prices of certain necessaries of life in four chief towns of the Bombay Presidency, during the years A.D. 1824 to 1838.

YEARS.	WHEAT. Tolas per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.	JOWAREE. Tolas 1 per Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.
1824	...	**	1,144	2,200	1,005	1,892	2,480	2,560
1825	...	**	1,144	2,400	1,280	1,548	2,000	1,840
1826	...	**	2,112	1,920	1,600	3,040	2,200	3,240
1827	...	**	1,584	2,240	1,840	3,268	2,800	3,600
1828	...	**	1,584	2,304	2,200	2,752	2,640	4,000
1829	...	...	1,584	3,680	2,200	3,420	4,200	4,800
1830	...	...	1,760	2,320	2,200	2,772	3,280	4,800
1831	...	...	1,760	3,120	2,580	2,752	3,680	4,560
1832	...	...	1,320	3,200	2 640	2,776	4,000	4,560
1833	...	...	1,320	1,160	1,800	2,034	1,920	3,480
1834	...	...	1,584	2,000	1,100	3,440	4,000	1,560
1835	...	...	1,672	2,160	1,440	2,208	3,200	4,000
1836	...	1,499	1,848	2 720	1,720	2,408	3 2·0	2,000
1837	...	1,582	1,936	2 760	1,610	2,224	2,720	2,320
1838	...	1,622	2,024	2 880	1,760	2,320	2,880	2,400
1839	...	1,424	1,408	2,240	1,280	3,096	2,880	2,240
1840	...	1,899	1,76	3,000	1,760	3,208	3,000	2,480
1841	...	1,675	1,760	1,760	1,480	3,268	3,760	3,000
1842	...	1,780	1,760	3,200	2,160	3,440	4 000	3,320
1843	...	1,780	2,112	3 000	2,202	4,148	3,700	4,080
1844	...	1 780	2 024	3,100	2,480	3,268	3,800	3,440
1845	...	1,904	1,936	2 900	2,160	2,150	3,400	3,200
1846	...	1 905	988	2,200	1,800	2,004	4,000	2,480
1847	...	...	1,584	2,800	1,640	4,472	3,200	2,800
1848	...	1,899	3,344	2,80	1,900	5,332	3,200	3,360
1849	...	1,424	2 640	3,840	2,080	7,160	4,560	2,200
1850	**	...	2,464	3,520	1,940	3,056	4,240	3,520
1851	...	1,424	2,376	4,240	2 560	3,440	4,580	4,320
1852	...	1,460	2 464	3,600	2,040	3,440	4 000	3,200
1853	...	1,078	2,464	3,520	2,040	4,128	3,200	2,800
1854	...	1,282	2,288	3,440	1,680	2,004	3,040	3,400
1855	...	1,201	2,112	2,960	2,200	2,752	2,640	4,000
1856	...	1,600	1,936	3,840	2,060	2,752	3,200	4,280
1857	...	1,440	2,112	2,480	1,760	2 752	3,800	3,440
1858	...	1,480	1,936	2,480	1,970	2,752	2,480	2,520
1859	...	1,440	2,112	2,400	1,540	3,096	2,400	2,080
1860	...	1,289	1,496	1,520	1,440	2,408	2,400	2,040
1861	...	1,120	1,520	1,680	1,280	2,240	1,840	1,840
1862	...	1,120	1,120	1,520	1,360	1,600	1,520	1,920
18-3	...	1,080	800	720	680	1,120	720	880

YEARS.	RICE. lbs. per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.	FIREWOOD. lbs. avoird. per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.
1824	...	...	910	1,500	1,200	...	340	...
1825	...	...	728	1,540	800	...	228	...
1826	...	...	1,092	1,440	960	...	266	...
1827	...	...	1,92	1,760	1,040	...	266	...
1828	...	...	1,092	1,980	1,040	...	266	...
1829	...	...	1,188	1,840	1,520	...	266	...
1830	...	...	1,092	2,000	1,520	...	320	...
1831	...	...	1,092	2,000	1,200	...	320	...
1832	...	...	1,092	2,160	1,120	...	320	...
1833	...	...	1,092	1,040	800	...	320	400
1834	...	...	1,184	1,440	800	...	320	...
1835	...	...	1,352	1,960	1,040	...	266	...
1836	1,512	1,274	1,200	960	...	...	320	...
1837	1,501	1,365	1,040	1,080	...	...	355	...
1838	1,440	1,274	1,200	1,040	...	...	355	...
1839	1,261	1,046	1,300	880	...	...	320	1,040
1840	1,680	1,001	1,300	920	200	356	832	...
1841	1,591	1,001	1400	1,200	...	...	340	884
1842	1680	1,092	1 700	1,080	284	355	884	...
1843	1,440	1,183	1,920	1,480	200	340	702	800
1844	1,779	1,183	2,000	1,320	284	320	702	360
1845	1,512	1,365	1,800	1,440	284	320	702	400
1846	1,440	1,092	1,500	1,080	...	320	1,040	400
1847	1,680	1,274	1,600	1,040	284	380	693	400
1-48	1,440	1,183	1,700	1,040	160	380	702	440
1849	1,680	1,183	1,700	1,040	160	380	832	480
1850	...	...	1,274	2,240	920	...	320	832	4'0
1851	...	1,315	1,183	2,200	1,040	...	320	1,040	40)
1852	...	1,374	1,274	1,920	1,080	...	340	1,040	360
1853	...	1,512	1,183	1,760	1,040	...	360	832	360
1854	...	1,313	1,183	1,760	1,120	...	340	832	400
1855	...	1,185	1,365	1,480	1,046	...	400	832	440
1856	...	1,520	1,183	1,400	1,040	199	380	832	400
1857	...	1,440	1,092	1,320	1,000	120	500	754	360
1-58	...	1,120	1,001	1,640	840	103	500	754	320
1859	...	980	910	1,520	760	100	266	624	280
1860	...	1,120	819	1,280	600	130	240	625	280
1861	...	1,120	913	1,280	600	130	250	624	240
1862	...	1,120	840	1,040	600	120	240	624	240
1863	...	760	640	640	440	120	210	520	200

YEARS.	GHEE. Tolas per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.	MUTTON. Tolas per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.
1824	...	...	152	...	...	342	...	...
1825	...	...	132	...	...	418	...	...
1826	...	...	190	160	...	418	...	...
1827	...	...	209	220	...	380	...	...
1828	...	...	190	...	...	380	...	...
1829	...	...	176	220	...	456	...	...
1830	...	...	209	200	...	456	880	...
1831	...	...	190	180	...	456	1,000	...
1832	...	...	190	180	...	608	...	...
1833	...	...	152	180	...	456	...	640
1834	...	...	171	160	...	608	...	...
1835	...	...	228	220	200	608	...	...
1836	...	213	200	180	...	608	520	...
1837	...	190	19	180	220	320	608	400
1838	...	172	190	160	183	...	608	...
1839	...	166	265	180	160	320	532	520
1840	...	187	197	180	...	320	760	480
1841	...	195	235	180	...	384	722	520
1842	...	224	228	180	...	...	684	520
1843	...	195	2·9	180	200	...	684	640
1844	...	179	219	180	200	...	684	640
1845	...	179	190	180	200	...	684	640
1846	...	166	190	270	180	...	685	640
1847	...	...	90	224	180	160	608	640
1848	...	224	285	180	210	426	608	480
1849	...	236	247	240	187	320	456	560
1850	...	...	247	200	183	...	684	520
1851	...	175	261	220	222	...	684	480
1852	...	195	209	240	200	...	684	440
1853	...	304	209	240	200	320	684	400
1854	...	163	228	220	200	640	912	440
1855	...	187	228	220	200	640	912	440
1856	...	220	247	260	221	530	836	640
1857	...	180	228	221	200	569	760	640
1858	...	140	228	220	169	480	760	645
1859	...	140	133	180	130	480	684	6 0
1860	...	105	160	120	130	320	640	480
1861	...	120	150	120	110	360	480	480
1862	...	105	145	120	107	320	480	420
1863	...	90	120	120	100	320	440	320

YEARS.	FOWLS. Number per 1 Rupee. Bombay.*	Poona.	Belgaum.	Ahmedabad.	REMARKS.
1824	...	...	4	...	... The figures given represent the maximum quantity procurable per rupee during each year at any time during the year.
1825	...	...	4	...	
1826	...	...	4	...	
1827	...	...	4	...	
1828	...	...	3	...	
1829	...	...	3	...	
1830	...	...	3	...	No Return.
1831	...	...	3	...	
1832	...	...	3	...	
1833	...	...	3	...	
1834	...	...	3	...	
1835	...	...	3	...	
1836	...	...	3	...	
1837	...	...	3	...	
1838	...	...	3	...	
1839	...	3	3	6	
1840	...	3	3	5	
1841	...	4	3	7	
1842	...	4	4	6	
1843	...	4	4	6	No Return.
1844	...	4	4	6	
1845	...	4	4	6	
1846	...	...	3	7	
1847	...	4	3	7	
1848	...	2	3	7	
1849	...	3	3	6	
1850	...	...	3	5	
1851	...	...	3	5	
1852	...	...	3	5	
1853	...	...	3	5	
1854	...	4	4	9	
1855	...	4	4	9	
1856	...	4	4	11	
1857	...	4	4	9	No Return.
1858	...	4	4	9	
1859	...	4	4	8	
1860	...	3	4	6	
1861	...	3	4	6	
1862	...	2	4	6	
1863	...	2	2	5	

* N.B.—Returns for Bombay itself not being procurable for a long period, the returns of the neighbouring station of Tanna are given.

With regard to the imports of precious metals, the Commission found that the books of the Bombay Custom House showed that between 1848-49 and 1862-63 the silver bullion and silver coin imported into Bombay by sea, exceeded the exports by 11,539,711l.

The total quantity of uncoined silver bullion so imported during the period was nearly 44 millions sterling, the exports being about 27½ millions. This was exclusive of a considerable importation of coined silver. The annual rate of importation had gone on rapidly increasing, while the proportion re-exported had progressively diminished. Dividing the 15 years from 1848 to 1863 into three periods, the Commission found the following results as regards silver coined and uncoined:—

	Annual average of Imports.	Annual average of Exports.	Per-centage of Exports as compared with Imports.	Net increase in Bullion and Silver Coin which remained in the Country.
	£	£	£	£
During the first seven years, from 1848-9 to 1854-5	1,020,926	1,095,445	66	555,480
During six years from 1855-6 to 1860-1	5,756,288	1,387,490	24	4,368,798
During two years, 1861-62 and 1862-3...	8,303 178	1,697,744	20	6,605,433
		Total.....	£	11 529,711

These results did not include imports or exports of silver other than those declared at the custom house, and as there is no duty on bullion or coin, none but large sums were, as a rule, declared.

Nor did the return show imports or exports by land, nor gold, of which of late years the import has been considerable, and yearly increasing.

The Bombay Mint Returns examined by the Commission extended over 31 years, and confirmed the results deduced from the custom house returns. They showed that the annual average of silver coined into rupees had been of the value:—

	£
From 1832-3 to 1846-7, of	1,026,300
" 1848 to 1855, of	1,368 800
" 1855 to 1861, of	3,225,600
" 1861 to 1863, of	6,226,900

As regards the effects of the rise of prices on the people one collector (Mr. Propert, Ahmedabad) states, "The labourers are rich, and for every 500 consumers of superior kinds of grain" in bygone years there are now 13,000."

Another (Mr. Golsfinch, Belgaum) points out that the prosperity of the cultivating classes in the South Mahrata country commenced with the introduction of the revised rates of assessment about 30 years ago.

It was further said the rise in prices consequent on the Russian war in 1854-55, by the mutinies in 1857-58, "which caused an enormous expenditure in the country, and it has been brought to an incredible pitch by the American war."

"The cultivators now, in fact, occupy the position formerly held by the grain dealers. They command the grain supply of the country, and sell or withhold as it pleases them."

Mr. Shaw Stewart states that in Canara, a coast district, prices had been rising since 1841. "Now (in 1863 for the first time within memory, rice is being imported into Canara," from ports lower down on the Malabar Coast, to supply the market in the South Mahratta country, which always before used to export grain.

Mr. Ingle, at Kurrachee in Scind, notices the abolition of future labour as having raised the wages of labour in Scind.

In the South Concan Mr. J. Robertson notices the greatly increased value of land, which had become saleable for high prices where it was hardly ever saleable before.

In Sholapoor (Deccan) Mr. Cliff says, "The poorer classes are now far better off than they were ten years ago. It is an uncommon sight to witness the rags and misery which were common enough formerly; everyone willing and able to work can easily earn enough to support himself and family in comparative comfort."

This is the general testimony on all sides and from all provinces.

Everywhere in the vicinity of railway works the collectors remark on their great and immediate effect in raising prices, especially the wages of labour. Many thousands who were formerly producers of grain have, since the railway works began, become consumers. The demand for labour on the railways reached even districts very remote from the railways.

There was a great difference not only in the numbers of labourers employed, but in the mode of paying them. Formerly the labourers were very generally paid in kind, and rarely received money wages. They were almost universally in debt to the village money lender and grain dealer. The practice on railway works of promptly paying for all labour in the money current, created an important social revolution in the habits of all who live by labour, even at a great distance from the actual railway works. The labourers often travelled from their homes 200 miles, or even more, to obtain work so paid, returning to their fields at the cultivating season and harvest time.

The collectors were also unanimous in indicating the extension of cotton cultivation consequent on the American war and of oil seed cultivation consequent on the Russian war, as having greatly contributed to the general rise of prices.

Mr. Propert (Ahmedabad) notes the extension of cotton cultivation from 46,121 acres in 1859-60, to 72,953 acres in 1862-63. "Owing to the exportation of cotton, the tendency has been not only to raise the price of grain, but to double the price of clothes and all kinds. Thus a portion of the poorer classes suffer both in food and clothing, though many of those originally poor are now in a comparatively flourishing condition."

Mr. Ashburner (Khandeish) notes that railways and public works created a demand for labour (paid for in money wages), and withdrew much labour from agriculture. This threw much money into the hands of the lower orders, who had not yet acquired a taste for "the luxuries or secondary wants of life." They spent all their money in food. Prices of food and necessaries of life rose. The American and Russian wars raised the prices of cotton and linseed, and the cultivation of grain for food being thus contracted, prices rose; the annual rains failed; in anticipation of famine, grain merchants kept back stocks, the Nizam prohibited export of grain from his adjoining territory, while railways continued to export towards the coast."

[In other words, increased money wages gave the labourers increased means of purchasing food, and they did purchase it to a greater extent than before; but the increased demand was not met by increased supply, partly from want of irrigation and adequate means of internal communication, partly from the various local restrictions on export imposed on neighbouring grain producers.]

There is general testimony to the revision of rates by the revenue survey and assessment having greatly contributed to the well-being of all classes, but it had to some extent counteracted the tendency of prices to rise, where the reduction of assessments had led to the cultivation of land formerly waste.

All the collectors regarded the rise in prices as likely to be progressive for some time to come, and most of them as permanent.

References were made to 17 of the principal Banks and the oldest of the leading mercantile firms in Bombay, to ascertain whether they had any data to show the general increase of salary to their establishments on account of the increased cost of living. Two of the replies stated that no increase had yet been given, but one of them added that the subject was under consideration.

Two had raised all salaries 15 per cent. since 1853.

Four had raised all salaries 25 per cent.

And one added that the necessity of a further increase was then under consideration.

Four had raised all salaries from 25 to 35 per cent.

One	"	40 per cent.
"	"	from 20 to 50 per cent.
One	"	50 per cent.

One had doubled salaries since 1859.

There were increases of salary all round to all employed, and in addition to increase given in individual cases to reward or retain special servants; also, in addition to bonuses, given in some cases periodically.

All the officers consulted were unanimous in their testimony to the suffering caused by the rise in prices to all persons with fixed incomes, and especially to the lower classes of Government servants.

Returns were obtained of the actual cost of living of three families of Brahmins, the class from which the educated native servants of Government are chiefly drawn in the Deccan (Poona) in 1829 as compared with 1863. They gave the following results as the average monthly expenditure of each class:—

	FIRST CLASS.			SECOND CLASS.			THIRD CLASS.		
	Food.	Clothing.	Total.	Food.	Clothing.	Total.	Food.	Clothing.	Total.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
In 1829.	10 7½	3 3	13 10½	7 1	1 9	8 10½	6 0	1 9	7 9
In 1863.	23 ...	6 4½	29 4½	15 10½	3 4½	19 2½	13 4½	3 4½	16 9
Increase in 1863	... ...	P. Ct. 111 7½	... ...	... ...	P. Ct. 113 89	... ...	... ...	P. Ct. 112·70	

There was every reason to believe that the case of the lower salaried servants of Government in many parts of the Presidency, especially in the Southern Mahratta country, was even worse. Almost every collector reported great difficulty in filling up vacancies in the Government service, and the impossibility of enforcing an efficient and honest performance of duty by ill-paid officials, who set little value on their situations and had ceased to dread dismissal. Many in the higher grades resigned what had formerly been considered excellent prospects of promotion and pension, owing to the difficulty of living on their official salaries.

This tendency was observable even among European officers, and the evil effects were very seriously felt in the police force in several provinces. The sufferings of pensioners and others who were unable to turn to other modes of subsistence were represented as very serious.

The increase in house-rent had been very marked throughout Western India, but the rate of increase differed greatly at different stations, owing to a variety of causes which did not affect prices generally. Only one return notes "no perceptible change." In 23 other returns (exclusive of Bombay itself) the increase varies, being stated in two cases at "double," and "increased 150 per cent." in 20 years. The greatest increase noted was in the Island of Bombay, where the municipal authorities, judging from their assessment books, reported that during the preceding 15 years the rents of first class dwelling-houses and mercantile offices had trebled, while the rents of the houses of the middle and lower classes had doubled.

The following return, taken from the report of the Municipal Commissioner in Bombay, for 1863, shows how greatly the rateable value of house property in Bombay, which is an index of the rental, has increased during ten years.

RATEABLE VALUE OF PROPERTIES FOR THE HOUSE TAX (A MUNICIPAL IMPOST.)

	Number of Properties assessed.	Rateable value.
		£.
In 1855-59	19,648	468,542
In 1863	23,070	1,474,907

Comparing prices in 1863 in Bengal and Western India, the following results are given.

The number of tolas, 180 grains, of each of the following kinds of grain procurable for the rupee was,—

IN BENGAL.			
Rice from 1,700 to 3,000	...	average	... 2,223
Pulse from 1,520 to 1,545	...	average	... 1,317
Jowaree	...	...	... 4 300
Wheat, from 1,520 to 2,160	...	average	... 1,840
Grain	...	...	... 3,005
			Rs.
Wages of Carpenters ...	per mensem		... 9
Wages of Masons ...	per mensem		... 5 5/16
Wages of Labouring coolies	per mensem		... 6
Wages of Horse-keepers...	per mensem		... 5
IN BOMBAY TERRITORY.			
From 513 to 880	...	average	... 728
From 680 to 837	...	average	... 727
From 778 to 1,800	...	average	... 1,242
From 690 to 1,540	...	average	... 1,078
From 1,520 to 1,720	...	average	... 1,056
			Rs.
Wages of Carpenters ...	per mensem		... 25
Wages of Masons ...	per mensem		... 21
Wages of Labouring coolies	per mensem		... 9 10/16
Wages of Horse-keepers...	per mensem		... 8 9/16

In Bengal, the returns were from Patna, Dacca, and Kiwaughar. In Bombay, from all parts of the Presidency.

While the inquiry into prices was in progress, on the 28th November 1863, Mr. Hart, the Revenue Commissioner of the Southern Division, reported as the result of his inquiries from the local officers, that the "scale of our troops in Belgaum, as regards the main article of their food, resembles that of troops besieged in a hostile country, and that the lower salaried servants of Government, military and police, on whom the peace of the country depends, were under great temptation to break it, to obtain food for themselves and their families."

On the whole community the pressure was stated to be similar to that produced by a total failure of crops. But as much grain was believed to be hoarded, the Revenue Commissioner had very grave apprehensions of some outbreak ere long, the consequences of which would be most lamentable.

This led to a very animated discussion between the Government of India and that of Bombay, relative to the necessity of permanently raising the salaries of public servants